

DRAFT ANNUAL BUDGET OF
EMAKHAZENI LOCAL
MUNICIPALITY

2012/13 TO 2014/15
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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Abbreviations and Acronyms

CFO	Chief Financial Officer
MM	Municipality Manager
CPI	Consumer Price Index
CRRF	Capital Replacement Reserve Fund
DBSA	Development Bank of South Africa
DoRA	Division of Revenue Act
DWA	Department of Water Affairs
FBS	Free basic services
GAMAP	Generally Accepted Municipal Accounting Practice
GDP	Gross domestic product
GFS	Government Financial Statistics
GRAP	General Recognised Accounting Practice
IDP	Integrated Development Strategy
KPA	Key Performance Area
KPI	Key Performance Indicator
LED	Local Economic Development
MEC	Member of the Executive Committee
MFMA	Municipal Financial Management Act Programme
MIG	Municipal Infrastructure Grant
MPRA	Municipal Properties Rates Act
MSA	Municipal Systems Act
MTEF	Medium-term Expenditure Framework
MTREF	Medium-term Revenue and Expenditure Framework
NERSA	National Electricity Regulator South Africa
OHS	Occupational Health and Safety
PMS	Performance Management System
PPE	Property Plant and Equipment
PPP	Public Private Partnership
SALGA	South African Local Government Association
SDBIP	Service Delivery Budget Implementation Plan

Part 1 – Annual Budget

1.1 Mayor's Report

- Mayor's report to be made available in the final approval of the budget.

1.2 Council Resolutions

EMAKHAZENI LOCAL MUNICIPALITY

EXTRACT FROM THE MINUTES OF A GENERAL COUNCIL MEETING HELD ON THE 29 MARCH 2012 IN THE COUNCIL CHAMBER, EMAKHAZENI, AT 17:30

19/03/2012 DRAFT BUDGET: MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR 2012/13, 2013/2014 AND 2014/2015 FINANCIAL YEARS

Resolved that;

1. The proposed capital projects are approved.
2. The proposed tariffs are approved.
3. The draft Medium Term Revenue and Expenditure Framework for 2012/13 – 2014/15 is approved with all budget tables A1 to A10.
4. Public participation meetings to present the budget should be held and concluded by the end of April 2012.
5. The Accounting Officer should submit the draft Medium Term Revenue and Expenditure Framework for 2012/13 – 2014/15 and all supporting documents and / tables SA1 to SA37 to Provincial and National Treasuries and other relevant departments.

**CERTIFIED CORRECT.....
MANAGER**

DATE.....

MUNICIPAL

1.3 Executive Summary

DRAFT BUDGET: MEDIUM TERM REVENUE AND EXPENDITURE FRAMEWORK FOR 2011/12, 2012/13 & 2013/2014 FINANCIAL YEARS

REPORT OF THE ACTING CHIEF FINANCIAL OFFICE

BACKGROUND

Section 16 of the Municipal Finance Management Act (MFMA) requires that the municipality must for each financial year approve an annual budget before the start of the financial year.

The format and contents of the budget are prescribed by sections 16 to 27 of the MFMA as well the new budget and reporting regulation issued by National Treasury.

The MFMA refers to funding of expenditure and states:

- a.** An annual budget may only be funded from:
 - realistically anticipated revenues to be collected
 - cash-backed accumulated funds from previous years' surpluses not committed for other purposes; and
 - Borrowed funds; but only for the capital budget referred to in section 17(2).

- b.** Revenue projections in the budget must be realistic, taking into account:
 - projected revenue for the current year based on collection levels to date; and
 - Actual revenue collected in previous financial years."

- c.** Circular 58 issued by National Treasury provide further guidance for the preparation of 2010/2011 MTREF.

In terms of the 2011 Local Government Budget and Expenditure review when municipalities embark on reviewing their integrated development plans (IDPs) and developing their new budgets, they will need to ensure alignment with these outcomes 12 priority outcomes and the role of local government with regards to these outcomes:

1. *High-quality basic education*

- Facilitate the building of new schools through participating in needs assessments done by provinces, identifying appropriate land and facilitating zoning and planning processes

- Facilitate the eradication of municipal service backlogs in schools by extending appropriate bulk infrastructure and building connections

2. *Improved health and life expectancy*

- Many municipalities perform health functions on behalf of provinces
- Strengthen effectiveness of health services managed by municipalities by specifically enhancing TB treatments and expanding HIV and AIDS prevention and treatments
- Municipalities must continue to improve Community Health Service infrastructure, by providing clean water, sanitation and waste removal services

3. *All people in South Africa protected and feel safe*

- Facilitate the development of safer communities through better planning and enforcement of municipal by-laws
- Direct the traffic control function towards policing high risk violations – rather than revenue collection
- Metro police services should contribute by increasing police personnel, improving collaboration with the South African Police Service (SAPS) and ensuring rapid response to reported crimes

4. *Decent Employment through inclusive economic growth*

- Create an enabling investment environment by streamlining planning application processes
- Ensure proper maintenance and rehabilitation of essential services infrastructure
- Ensure proper implementation of the expanded public works programme (EPWP) at the municipal level
- Design service delivery processes to be labour intensive
- Improve procurement systems to eliminate corruption and ensure value for money
- Utilise community structures to provide services

5. *A skilled and capable workforce to support inclusive growth*

- Develop and extend intern and work experience programmes in municipalities
- Link municipal procurement to skills development initiatives

6. *An efficient, competitive and Responsive economic infrastructure network*

- Ring-fence water, electricity and sanitation functions so as to facilitate cost-reflective pricing of these services
- Ensure urban spatial plans provide for commuter rail corridors, as well as other public modes of public transport
- Maintain and expand water purification works and waste water treatment works in line with growing demand
- Assign the public transport function to cities

- Improve maintenance of municipal road networks

7. *Vibrant, equitable and sustainable rural communities and food security*

- Facilitate the development of local markets for agricultural produce
- Improve transport links with urban centres so as to ensure better economic integration
- Work with provinces to promote home production to enhance food security
- Ensure effective spending of grants for funding extension of access to basic services

8. *Sustainable human settlements and improved quality of household life.*

- Cities to work towards fulfilling the requirements to be accredited for the housing function
- Develop spatial plans to ensure new developments are in line with national policy on integrated human settlement
- Participate in the identification of suitable land for social housing
- Ensure capital budgets prioritise maintaining existing services and extending services

9. *A responsive and, accountable, effective and efficient local government system*

- Adopt IDP processes appropriate to the capacity and sophistication of the municipality
- Implement the community work programme
- Ensure ward committees are representative and fully involved in community consultation processes around the integrated development plan (IDP), budget and other strategic service delivery issues
- Improve municipal financial and administrative capacity by implementing competency norms and standards and acting against incompetence and corruption

10. *Protection and enhancement of environmental assets and natural resources*

- Develop and implement water management plans to prevent water losses
- Ensure effective maintenance and rehabilitation of infrastructure
- Run water and electricity saving awareness campaigns
- Ensure proper management of municipal commonage and urban open spaces
- Ensure development does not take place on wetlands and other sensitive areas

11. *A better South Africa, a better and safer Africa and world*

- Role of local government is fairly limited in this area. It must concentrate on:
- Ensuring basic infrastructure is in place and properly maintained

- Creating an enabling environment for investment

12. *A developmentorientated public service and inclusive citizenship*

- Continue to develop performance monitoring and management systems
- Comply with legal financial reporting requirements
- Review municipal expenditures to eliminate wastage
- Continue to implement the municipal turn-around strategies
- Ensure councils behave in ways to restore community trust in local government

a. Revising rates, tariffs and other charges

When municipalities revise their rates, tariffs and other charges for their 2012/13 budgets and MTREF, they need to take into account the labour (i.e. the wage agreements with unions) and other input costs of services provided by the municipality or entity, the need to ensure financial sustainability, local economic conditions and the affordability of services, taking into consideration the municipality's indigent policy. Municipalities should also take note that tariffs may only be implemented from the start of the financial year.

b. Funding choices and management issues

While the budget must reflect the political priorities of the current council, it is equally important that the current council ensure that the budget for 2012/13 is properly funded, and improves the financial sustainability of the municipality over the medium term.

Therefore priority ought to be given to:

- Ensuring that drinking water meets the required quality standards at all times;
- Protecting the poor from the worst impacts of the slow recovery in the labour market;
- Supporting meaningful local economic development (LED) initiatives that foster micro and small business opportunities and job creation;
- Securing the health of their asset base (especially the municipality's revenue generating assets) by increasing spending on repairs and maintenance; and
- Expediting spending on capital projects that are funded by conditional grants.

c. Budget submissions for the 2012/2013

The tabled and approved budget must be submitted in terms of Section 22 (b)(i) and Section 24(3) of the MFMA respectively read together with regulation 20 (1)

d. Headline inflation forecasts.

Fiscal year	2010/11	2011/12	2012/13	2013/14	2014/15
	Actual	Estimate	Forecast	Forecast	Forecast
Headline CPI Inflation	3.8 %	5.7 %	5.9%	6.2 %	5.9 %

Source: Budget Review 2012

e. Matters relating to SALGA

The period of the *Salary and Wage Collective Agreement 2009/10 to 2011/2012* has come to an end. In the absence of other information from the South African Local Government Bargaining Council, municipalities are advised to budget for a 5 per cent cost-of-living increase adjustment, to be implemented with effect from July 2012. New positions salary request amounts to R 2 462 334.02

f. Proposed Tariff increases 2012/13

Assessment Rates:	12 %
Electricity:	11.03 %
Sewerage:	12%
Water:	12 %
Cleansing:	12%
Other income:	12 %

Nersa has guided for electricity tariffs to be 11.03%. An internal task team has been appointed to investigate the municipal tariff structure and to do a costing on the tariffs which will then inform the final tariff increase. At this stage the preliminary finding is to increase all tariffs with 12% and 11.03% for electricity as indicated above.

g. Provision for Bad Debts

A provision for Bad Debts is made for 2012/13 to the amount of R 2,355,402.00

h. Proposed Capital Budget Summary

A summary of the proposed capital budget is set as follows:

Source of Funding:	Budget 2012/13	Budget 2013/14	Budget 2014/15
MIG	R 15,929,000.00		
Nkangala	R 10,930,000.00	R 11,586,000.00	R 0.00
Internally funded	R 935,000.00		
TOTAL:	R 27,794,000.00	R 13,236,599.89	R 1,733,129.96

The projects list with regards to MIG must still be identified and prioritized. Funding from Nkangala is based on the 2011/2012 budget forecast. The funding and projects must be incorporated to this report once confirmed.

In terms of Circular 27 from National Treasury only capital projects from which funding has been secured may be included in the Capital budget. Therefore it must be noted that the available funding caters for only the above projects.

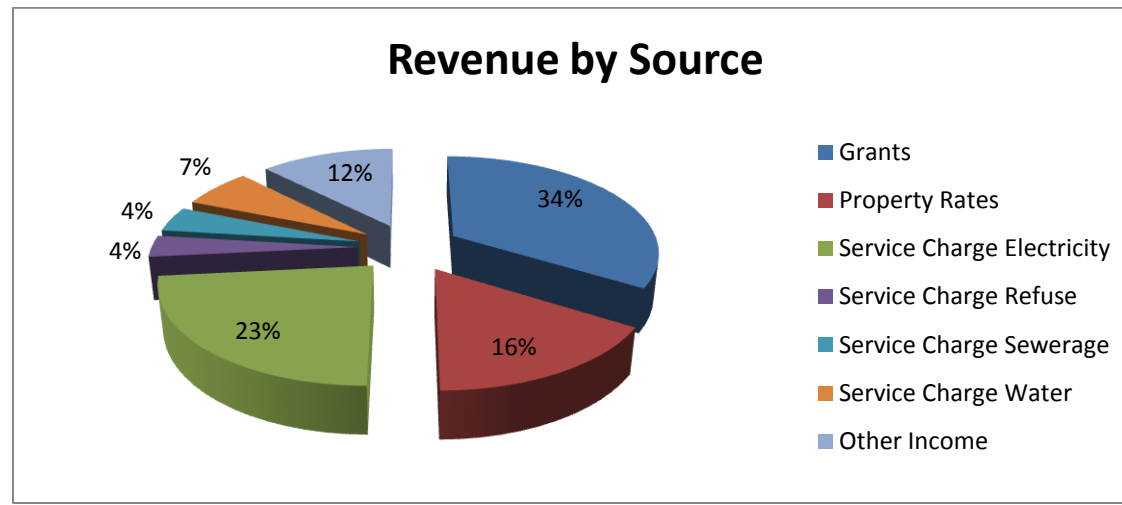
i. The Budget Summary

i. Total Budgeted Revenue

The total estimated revenue for 2012/2013 financial year is R 162,265,264.50 and the sources are summarized as follows:

2012/13	2013/14	2014/15
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Item Description	Proposed Budget DR	% of Budget	Estimated Budget DR	Estimated Budget DR
GRANTS & SUBSIDIES	54,877,000.00	34%	57,728,000.00	62,140,000.00
PROPERTY RATES	26,250,000.00	16%	27,562,500.00	28,940,625.00
ELECTRICITY	37,989,458.77	23%	39,888,931.71	41,883,378.29
WATER	10,573,307.85	7%	11,101,973.24	11,657,071.90
SEWERAGE	6,711,824.70	4%	7,047,415.94	7,399,786.73
REFUSE	5,739,882.75	4%	6,026,876.89	6,328,220.73
OTHER	20,123,790.53	12%	21,129,980.06	22,186,479.06
TOTAL	162,265,264.60	100%	170,485,677.84	180,535,561.71
LESS: REVENUE FORGONE	5,389,303.30		6,087,815.00	5,941,706.89
TOTAL DIRECT OPERATING REVENUE	156,875,961.30		164,397,797.00	174,143,288



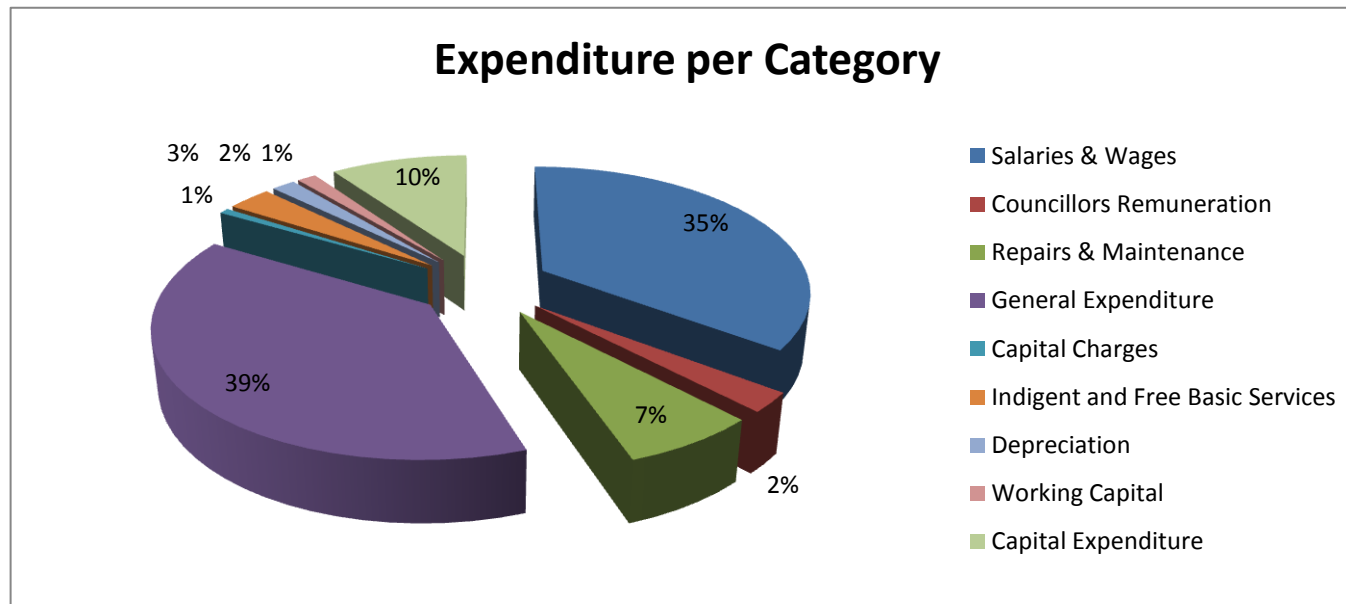
ii. Grants

The Division of Revenue Act for the 2011/12 has been allocated as follows:

2011/12	2012/13	
1. Equitable Share	R 31 562 000.00	R 35 648 000.00
2. Financial Management Grant	R 1 250 000.00	R 1 500 000.00
3. Municipal Infrastructure Grant	R 13 131 000.00	R 15 929 000.00
4. Municipal Systems Infrastructure Grant	R 790 000.00	R 800 000.00
5. Public Works Programme Incentive Grant	R 536 000.00	R 1 000 000.00
6. National Electrification Programme Grant	<u>R 634 000.00</u>	<u>R 0.00</u>
	<u>R 47 903 000.00</u>	<u>R 54 877 000.00</u>

j. Expenditure Estimated

The total expenditure projected for 2012/2013 financial is R172,925,088.90 which are related to cash items. The overall cash items and non-cash items resulted to a deficit of R10,659,824.30



	2012/13		2013/14	2014/15
Item Description	Proposed Budget DR	% of Budget	Estimated Budget DR	Estimated Budget DR

SALARIES WAGES AND ALLOWANCE	61,014,087.71	35%	63,910,987.32	67,106,536.78
COUNCILLORS REMUNERATION	4,321,680.55	2%	4,537,764.58	4,764,652.81
REPAIRS AND MAINTENANCE	11,968,401.65	7%	12,566,821.73	13,195,162.82
GENERAL EXPENSE	66,877,850.69	39%	65,019,629.00	70,596,622.38
CAPITAL CHARGES	1,219,244.00	1%	1,280,206.20	1,344,216.51
CAPITAL COST: MIG	15,929,000.00	9%	16,803,000.00	17,774,000.00
CAPITAL COST: INTERNAL	935,000.00	1%	6,367,205.00	5,754,303.00
TOTAL (CASH ITEMS)	162,265,264.60	94%	170,485,613.83	180,535,494.30
PLUS: REBATES & FREE BASIC SERVICES (NON-CASH ITEM)	5,389,303.30	3%	6,087,815.00	6,392,206.00
PLUS: WORKING CAPITAL RESERVE: BAD DEBTS (NON-CASH ITEM)	2,355,402.00	1%		
PLUS: DEPRECIATION (NON-CASH ITEM)	2,915,119.00	2%		

TOTAL	172,925,088.90	0.90	164,397,798.83	174,143,288.30
(CASH ITEMS & NON CASH ITEMS)				

k. Conclusion

The MTREF for 2012/2013 – 2014/2015 has a deficit amounting to R 10,659,824.30 this is inclusive of non-cash items amounting to R 10,659,824.30.

RECOMMENDATIONS

It is recommended:

1. That the proposed budget request for new personnel be approved.
2. That the proposed capital projects be approved.
3. That the projects funded by Nkangala District Municipality be incorporated to the final budget once the list is received.
4. That the proposed tariffs of 11.03% for electricity as guided by Nersa be discussed considered and approved.
5. That the 5% salary increase as guided by National Treasury be approved.
6. That the budget deficit with regards to non-cash items be considered and approved.
7. That the Council approves the draft Medium Term Revenue and Expenditure Framework for 2012/13-2014/15

8. That the Council holds public participation meetings to present the budget, for the month of April 2012 and Budget Indaba on 3 May 2012.
9. That the Accounting Officer submits the draft Medium Term Revenue and Expenditure Framework for 2012/13 – 2014-15 to Provincial and National Treasuries and other relevant departments.

1.4 Annual Budget Tables

Explanatory notes to Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality's budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).

Choose name from list - Table A1 Budget Summary

Description	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousands	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Financial Performance										
Property rates	9,262	11,428	16,162	14,994	25,000	19,523	16,269	26,250	27,563	28,941
Service charges	32,317	40,607	47,717	68,782	68,782	48,104	40,087	61,014	64,065	67,268
Investment revenue	196	133	23	41	41	32	27	36	38	40
Transfers recognised - operational	19,719	23,887	29,859	33,602	31,090	27,840	23,200	54,877	57,728	62,140
Other own revenue	11,880	6,106	9,777	35,661	38,204	7,147	5,955	20,088	21,092	22,147

Total Revenue (excluding capital transfers and contributions)	73,374	82,160	103,538	153,080	163,118	102,645	85,538	162,265	170,486	180,536
Employee costs	28,955	33,743	52,825	60,562	60,689	46,087	38,406	60,868	63,911	67,107
Remuneration of councillors	3,088	3,452	3,447	3,977	4,194	3,806	3,172	4,322	4,538	4,765
Depreciation & asset impairment	1,745	2,530	2,750	–	2,915	–	–	2,915	–	–
Finance charges	509	533	140	2,444	2,444	34	29	1,219	1,280	1,344
Materials and bulk purchases	14,993	21,883	23,116	35,206	40,206	27,376	22,814	44,294	46,509	48,834
Transfers and grants	–	–	–	–	–	–	–	–	–	–
Other expenditure	33,161	34,405	93,117	49,236	51,014	22,648	18,873	59,307	54,248	58,486
Total Expenditure	82,452	96,546	175,397	151,424	161,462	99,952	83,293	172,925	170,486	180,536
Surplus/(Deficit)	(9,077)	(14,385)	(71,859)	1,656	1,656	2,693	2,244	(10,660)	–	–
Transfers recognized - capital	2,370	6,144	7,762	14,301	13,765	13,648	11,373	16,929	16,803	17,774
Contributions recognised - capital & contributed assets	–	–	1,343	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions	(6,707)	(8,241)	(62,754)	15,957	15,421	16,341	13,617	6,269	16,803	17,774
Share of surplus/ (deficit) of associate	–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) for the year	(6,707)	(8,241)	(62,754)	15,957	15,421	16,341	13,617	6,269	16,803	17,774

Capital expenditure & funds sources										
Capital expenditure	75,280	11,874	13,748	23,048	–	–	–	17,649	18,609	19,670
Transfers recognised - capital	–	–	–	–	–	–	–	–	–	–
Public contributions & donations	–	–	–	–	–	–	–	–	–	–
Borrowing	–	–	–	–	–	–	–	–	–	–
Internally generated funds	–	–	–	–	–	–	–	–	–	–
Total sources of capital funds	–	–	–	–	–	–	–	–	–	–
Financial position										
Total current assets	54,204	66,301	20,617	–	–	296,904	18,476	–	–	–
Total non current assets	19,540	25,936	33,168	–	–	398,016	33,168	–	–	–
Total current liabilities	17,244	38,831	65,781	–	–	669,393	44,613	–	–	–

Total non current liabilities	4,656	3,011	(0)	–	–	31,842	6,673	–	–	–
Community wealth/Equity	(6,707)	(8,241)	(62,754)	15,957	15,421	16,341	13,617	6,269	16,803	17,774
Cash flows										
Net cash from (used) operating	(52,142)	4,603	(7,977)	–	2,915	(7,786)	(2,562)	3,675	–	–
Net cash from (used) investing	(1,452)	(2,251)	(1,886)	–	–	(20,710)	(1,726)	–	–	–
Net cash from (used) financing	5,799	(579)	(2,735)	–	–	48,754	5,861	(51,239)	–	–
Cash/cash equivalents at the year end	(47,795)	(46,022)	(58,621)	–	2,915	(11,566)	1,574	(412,475)	(412,475)	(412,475)
Cash backing/surplus reconciliation										
Cash and investments available	(8,585)	(11,167)	(31,659)	–	–	(364,911)	(28,550)	–	–	–
Application of cash and investments	20,571	(7,590)	20,882	–	–	1,570,441	28,224	–	–	–
Balance - surplus (shortfall)	(29,155)	(3,576)	(52,541)	–	–	(1,935,352)	(56,774)	–	–	–
Asset management										
Asset register summary (WDV)	1,080	1,156	1,002	–	–	12,023	–	–	–	–
Depreciation & asset impairment	1,745	2,530	2,750	–	2,915	–	2,915	2,915	–	–
Renewal of Existing Assets	–	–	–	–	–	–	–	–	–	–
Repairs and Maintenance	–	–	–	–	–	–	–	–	–	–
Free services										
Cost of Free Basic Services provided	–	0	0	0	–	–	–	–	–	–
Revenue cost of free services provided	3,062	3,342	10,606	7,483	7,857	8,250	13,208	13,208	13,868	14,562
Households below minimum service level										
Water:	–	–	–	–	–	–	–	–	–	–
Sanitation/sewerage:	–	–	–	–	–	–	–	–	–	–
Energy:	–	–	–	–	–	–	–	–	–	–
Refuse:	1	1	3	3	3	3	3	3	3	3

Explanatory notes to Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

1. Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification. Municipal revenue, operating expenditure and capital expenditure are then classified in terms of each of these functional areas which enables the National Treasury to compile 'whole of government' reports.

Choose name from list - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard										
<i>Governance and administration</i>		33,032	41,580	56,362	82,060	96,401	62,906	91,098	96,810	103,176
Executive and council		31,585	41,379	53,879	72,087	79,326	60,638	80,241	85,410	91,206
Budget and treasury office		1,447	201	2,483	9,973	17,075	2,268	10,857	11,399	11,969
Corporate services		-	-	-	-	-	-	-	-	-
<i>Community and public safety</i>		154	396	1,572	320	286	128	250	262	275
Community and social services		68	317	59	80	47	43	55	58	60
Sport and recreation		86	79	170	209	209	82	185	194	204
Public safety		-	-	1,343	30	30	3	10	11	11
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		9,943	5,483	6,252	9,543	9,056	4,484	9,172	8,580	9,009
Planning and development		636	161	345	744	257	216	1,288	302	317
Road transport		9,307	5,322	5,907	8,799	8,799	4,267	7,884	8,278	8,692
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		32,615	40,846	48,457	75,458	71,140	48,775	61,746	64,834	68,075
Electricity		15,993	24,986	29,174	53,446	49,127	28,036	38,633	40,565	42,593
Water		7,242	6,762	8,357	10,105	10,105	8,849	10,610	11,140	11,698
Waste water management		4,734	4,841	5,604	6,418	6,418	5,882	6,739	7,076	7,430
Waste management		4,647	4,257	5,322	5,489	5,489	6,007	5,764	6,052	6,355
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	75,744	88,305	112,643	167,381	176,883	116,293	162,265	170,486	180,536

Expenditure - Standard	-									
Governance and administration		32,818	31,052	104,581	74,216	80,171	33,195	71,999	65,563	70,367
Executive and council		16,736	13,896	80,481	45,908	47,568	11,819	40,061	35,046	38,055
Budget and treasury office		11,752	11,398	16,403	19,837	24,332	14,428	23,916	22,093	23,467
Corporate services		4,330	5,757	7,697	8,471	8,271	6,948	8,023	8,424	8,845
Community and public safety		7,506	8,804	10,762	13,732	13,437	8,985	12,777	13,416	14,087
Community and social services		3,154	3,950	4,903	5,796	5,584	3,995	5,498	5,772	6,061
Sport and recreation		2,536	2,761	3,037	4,403	4,268	2,899	4,217	4,428	4,650
Public safety		344	895	1,252	1,936	1,936	849	1,472	1,545	1,623
Housing		-	-	-	-	-	-	-	-	-
Health		1,472	1,198	1,570	1,597	1,647	1,242	1,590	1,670	1,753
Economic and environmental services		12,431	12,490	16,082	20,630	20,086	16,122	20,762	20,750	21,787
Planning and development		4,984	7,249	8,886	10,229	9,685	7,916	10,885	10,379	10,898
Road transport		7,447	5,242	7,197	10,401	10,401	8,206	9,877	10,370	10,889
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		29,975	39,861	43,408	58,091	62,488	42,470	66,691	70,026	73,527
Electricity		17,482	26,146	28,288	37,896	42,588	30,206	45,525	47,802	50,192
Water		4,613	3,787	4,634	5,994	5,989	3,720	6,365	6,683	7,017
Waste water management		3,417	4,399	3,958	5,089	5,119	3,420	5,958	6,256	6,569
Waste management		4,462	5,528	6,528	9,112	8,792	5,124	8,843	9,285	9,749
Other	4	214	431	564	712	702	468	696	731	768
Total Expenditure - Standard	3	82,944	92,638	175,397	167,381	176,883	101,240	172,925	170,486	180,536
Surplus/(Deficit) for the year		(7,200)	(4,333)	(62,754)	-	-	15,053	(10,660)	0	0

Explanatory notes to Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality. This means it is possible to present the operating surplus or deficit of a vote.

Choose name from list - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description R thousand	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote	1									
Vote 1 - EXECUTIVE & COUNCIL		31,585	41,379	53,879	72,087	79,326	60,638	80,241	85,410	91,206
Vote 2 - FINANCE & ADMIN		1,447	201	2,483	9,973	17,075	2,268	10,857	11,399	11,969
Vote 3 - PLANNING & DEVELOPMENT		636	161	345	744	257	216	1,288	302	317
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		68	317	59	80	47	43	55	58	60
Vote 6 - PUBLIC SAFETY		-	-	1,343	30	30	3	10	11	11
Vote 7 - SPORT & RECREATION		86	79	170	209	209	82	185	194	204
Vote 8 - WASTE MANAGEMENT		4,647	4,257	5,322	5,489	5,489	6,007	5,764	6,052	6,355
Vote 9 - WASTE WATER MANAGEMENT		4,734	4,841	5,604	6,418	6,418	5,882	6,739	7,076	7,430
Vote 10 - ROAD TRANSPORT		9,307	5,322	5,907	8,799	8,799	4,267	7,884	8,278	8,692
Vote 11 - WATER		7,242	6,762	8,357	10,105	10,105	8,849	10,610	11,140	11,698
Vote 12 - ELECTRICITY		15,993	24,986	29,174	53,446	49,127	28,036	38,633	40,565	42,593
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	75,744	88,305	112,643	167,381	176,883	116,293	162,265	170,486	180,536
Expenditure by Vote to be appropriated	1									
Vote 1 - EXECUTIVE & COUNCIL		16,736	12,019	78,946	45,908	47,568	11,819	40,061	35,046	38,055
Vote 2 - FINANCE & ADMIN		16,082	17,155	24,100	28,308	32,603	21,376	31,938	30,517	32,312
Vote 3 - PLANNING & DEVELOPMENT		4,984	7,249	8,886	10,229	9,685	7,916	10,885	10,379	10,898
Vote 4 - HEALTH		1,472	1,198	1,570	1,597	1,647	1,242	1,590	1,670	1,753
Vote 5 - COMMUNITY & SOCIAL SERVICES		3,154	3,950	4,903	5,796	5,584	3,995	5,498	5,772	6,061
Vote 6 - PUBLIC SAFETY		344	895	1,252	1,936	1,936	849	1,472	1,545	1,623
Vote 7 - SPORT & RECREATION		2,536	2,761	3,037	4,403	4,268	2,899	4,217	4,428	4,650
Vote 8 - WASTE MANAGEMENT		4,462	5,528	6,528	9,112	8,792	5,124	8,843	9,285	9,749
Vote 9 - WASTE WATER MANAGEMENT		3,417	4,399	3,958	5,089	5,119	3,420	5,958	6,256	6,569
Vote 10 - ROAD TRANSPORT		7,447	5,242	7,197	10,401	10,401	8,206	9,877	10,370	10,889
Vote 11 - WATER		4,613	3,787	4,634	5,994	5,989	3,720	6,365	6,683	7,017
Vote 12 - ELECTRICITY		17,482	26,146	28,288	37,896	42,588	30,206	45,525	47,802	50,192
Vote 13 - OTHER		214	431	564	712	702	468	696	731	768
Vote 14 -		-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	82,944	90,760	173,862	167,381	176,883	101,240	172,925	170,486	180,536

Surplus/(Deficit) for the year	2	(7,200)	(2,456)	(61,219)	-	-	15,053	(10,660)	0	0
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Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Table A4 reflects the level in which the revenue base of the municipality. Our reliance is mainly on property rates and service charges as they constitute 53% of the total budget.
2. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operations gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Choose name from list - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue By Source											
Property rates	2	9,262	11,428	16,162	14,994	25,000	19,523	16,269	26,250	27,563	28,941
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	15,796	24,770	28,446	46,854	46,854	27,397	22,831	37,989	39,889	41,883
Service charges - water revenue	2	11,874	11,580	13,949	16,462	16,462	14,701	12,250	17,285	18,149	19,057
Service charges - sanitation revenue	2	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2	4,647	4,257	5,322	5,467	5,467	6,007	5,006	5,740	6,027	6,328
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		578	620	471	733	733	376	313	661	694	729
Interest earned - external investments		196	133	23	41	41	32	27	36	38	40
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		7,812	3,579	3,651	6,601	6,602	3,400	2,834	5,602	5,882	6,176

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Licences and permits		13	12	34	40	40	37	31	50	53	55
Agency services		1,495	1,744	2,254	2,195	2,195	842	702	2,272	2,386	2,505
Transfers recognised - operational		19,719	23,887	29,859	33,602	31,090	27,840	23,200	54,877	57,728	62,140
Other revenue	2	1,982	716	3,527	26,092	28,634	2,491	2,076	11,503	12,078	12,682
Gains on disposal of PPE		–	(565)	(160)	–	–	–	–	–	–	–
Total Revenue (excluding capital transfers and contributions)		73,374	82,160	103,538	153,080	163,118	102,645	85,538	162,265	170,486	180,536

Expenditure By Type	-										
Employee related costs	2	28,955	33,743	52,825	60,562	60,689	46,087	38,406	60,868	63,911	67,107
Remuneration of councillors		3,088	3,452	3,447	3,977	4,194	3,806	3,172	4,322	4,538	4,765
Debt impairment	3	4,215	–	59,887	2,243	2,243	–	–	2,355	2,343	2,443
Depreciation & asset impairment	2	1,745	2,530	2,750	–	2,915	–	–	2,915	–	–
Finance charges		509	533	140	2,444	2,444	34	29	1,219	1,280	1,344
Bulk purchases	2	12,667	17,975	23,116	25,980	30,980	27,376	22,814	35,162	36,920	38,766
Other materials	8	2,326	3,908	–	9,226	9,226	–	–	9,132	9,589	10,068
Contracted services		3,312	3,764	4,170	4,880	4,880	2,738	2,282	17,872	10,400	12,193
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	25,634	30,641	29,060	42,112	43,891	19,910	16,592	39,080	41,505	43,849
Loss on disposal of PPE		–	–	–	–	–	–	–	–	–	–
Total Expenditure		82,452	96,546	175,397	151,424	161,462	99,952	83,293	172,925	170,486	180,536
Surplus/(Deficit)		(9,077)	(14,385)	(71,859)	1,656	1,656	2,693	2,244	(10,660)	–	–
Transfers recognised - capital		2,370	6,144	7,762	14,301	13,765	13,648	11,373	16,929	16,803	17,774
Contributions recognised - capital	6	–	–	1,343	–	–	–	–	–	–	–
Contributed assets		–	–	–	–	–	–	–	–	–	–
Surplus/(Deficit) after capital transfers & contributions		(6,707)	(8,241)	(62,754)	15,957	15,421	16,341	13,617	6,269	16,803	17,774

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

- Choose name from list - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding**

[illegible]

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Vote 14 -		-	-	-	-	-	-	-	-	-	
Vote 15 -		-	-	-	-	-	-	-	-	-	
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	
Single-year expenditure to be appropriated	2										
Vote 1 - EXECUTIVE & COUNCIL		31,206	11,472	11,238	22,214	-	-	-	15,959	16,835	17,807
Vote 2 - FINANCE & ADMIN		1,447	240	344	-	-	-	-	390	410	430
Vote 3 - PLANNING & DEVELOPMENT		636	-	-	-	-	-	-	-	-	-
Vote 4 - HEALTH		-	-	-	-	-	-	-	50	53	55
Vote 5 - COMMUNITY & SOCIAL SERVICES		67	7	796	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	500	-	-	-	-	40	42	44
Vote 7 - SPORT &RECREATION		1,500	1,500	1,500	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		4,647	-	40	-	-	-	-	180	189	198
Vote 9 - WASTE WATER MANAGEMENT		4,161	4,734	80	255	-	-	-	820	861	904
Vote 10 - ROAD TRANSPORT		4,205	9,418	75	-	-	-	-	-	-	-
Vote 11 - WATER		3,578	-	200	440	-	-	-	200	210	221
Vote 12 - ELECTRICITY		16,983	-	75	113	-	-	-	5	5	6
Vote 13 - OTHER		-	-	35	26	-	-	-	5	5	6
Vote 14 -		-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		68,430	27,370	14,883	23,048	-	-	-	17,649	18,609	19,670
Total Capital Expenditure - Vote		68,430	27,370	14,883	23,048	-	-	-	17,649	18,609	19,670

Capital Expenditure - Standard											
Governance and administration	26,759	11,712	11,582	22,214	-	-	-	16,349	17,244	18,237	
Executive and council	10,430	11,472	11,238	22,214	-	-	-	15,959	16,835	17,807	
Budget and treasury office	11,947	170	334	-	-	-	-	390	410	430	
Corporate services	4,383	70	10	-	-	-	-	-	-	-	
Community and public safety	7,506	7	1,816	-	-	-	-	90	95	99	
Community and social services	3,154	7	816	-	-	-	-	-	-	-	
Sport and recreation	2,536	-	500	-	-	-	-	-	-	-	
Public safety	344	-	500	-	-	-	-	40	42	44	
Housing	-	-	-	-	-	-	-	-	-	-	
Health	1,472	-	-	-	-	-	-	50	53	-	

						-					55
Economic and environmental services		12,550	75	-	-	-	-	-	-	-	-
Planning and development		4,984	-	-	-	-	-	-	-	-	-
Road transport		7,566	75	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		28,440	80	315	808	-	-	-	1,205	1,265	1,329
Electricity		16,983	-	75	113	-	-	-	5	5	6
Water		3,578	-	200	440	-	-	-	200	210	221
Waste water management		3,417	-	-	255	-	-	-	820	861	904
Waste management		4,462	80	40	-	-	-	-	180	189	198
Other		24	-	35	26	-			5	5	6
Total Capital Expenditure - Standard	3	75,280	11,874	13,748	23,048	-	-	-	17,649	18,609	19,670
Funded by:											
National Government											
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	-	-	-	-	-	-	-	-	-	-
Public contributions & donations	5										
Borrowing	6										
Internally generated funds											
Total Capital Funding	7	-	-	-	-	-	-	-	-	-	-

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
ASSETS											
Current assets											
Cash		222	233	90	–	–	(24,401)	(10,525)	–	–	–
Call investment deposits	1	160	165	165	–	–	–	–	–	–	–
Consumer debtors	1	50,243	61,127	17,843	–	–	298,093	27,222	–	–	–
Other debtors		3,354	4,079	2,295	–	–	20,538	1,558	–	–	–
Current portion of long-term receivables		–	–	–	–	–	–	–	–	–	–
Inventory	2	225	697	224	–	–	2,674	221	–	–	–
Total current assets		54,204	66,301	20,617	–	–	296,904	18,476	–	–	–
Non current assets											
Long-term receivables		–	–	–	–	–	–	–	–	–	–
Investments		–	–	–	–	–	–	–	–	–	–
Investment property		0	0	0	–	–	0	0	–	–	–
Investment in Associate		–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3	18,460	24,779	32,166	–	–	385,993	32,166	–	–	–
Agricultural		–	–	–	–	–	–	–	–	–	–
Biological		–	–	–	–	–	–	–	–	–	–
Intangible		1,080	1,156	1,002	–	–	12,023	1,002	–	–	–
Other non-current assets		–	–	–	–	–	–	–	–	–	–
Total non current assets		19,540	25,936	33,168	–	–	398,016	33,168	–	–	–
TOTAL ASSETS		73,744	92,237	53,785	–	–	694,920	51,644	–	–	–
LIABILITIES											
Current liabilities											
Bank overdraft	1	8,966	11,565	31,914	–	–	340,511	18,025	–	–	–
Borrowing	4	0	903	981	–	–	–	–	–	–	–
Consumer deposits		1,144	1,307	1,504	–	–	19,397	1,674	–	–	–
Trade and other payables	4	4,541	22,928	25,797	–	–	243,990	19,602	–	–	–
Provisions		2,594	2,128	5,585	–	–	65,494	5,313	–	–	–
Total current liabilities		17,244	38,831	65,781	–	–	669,393	44,613	–	–	–
Non current liabilities											
Borrowing		4,656	3,011	(0)	–	–	31,842	6,673	–	–	–
Provisions		–	–	–	–	–	–	–	–	–	–
Total non current liabilities		4,656	3,011	(0)	–	–	31,842	6,673	–	–	–
TOTAL LIABILITIES		21,900	41,841	65,781	–	–	701,234	51,286	–	–	–
NET ASSETS	5	51,844	50,395	(11,996)	–	–	(6,314)	358	–	–	–
COMMUNITY WEALTH/EQUITY											
Accumulated Surplus/(Deficit)		(6,707)	(8,241)	(62,754)	15,957	15,421	16,341	13,617	6,269	16,803	17,774
Reserves	4	–	–	–	–	–	–	–	–	–	–
Minorities' interests		–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	5	(6,707)	(8,241)	(62,754)	15,957	15,421	16,341	13,617	6,269	16,803	17,774

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		(137)	47,097	118,884	119,437	131,987	(223,719)	53,670	425,983	112,720	118,356
Government - operating	1	19,719	23,887	29,859	33,602	31,090	27,840	23,200	37,948	40,925	44,366
Government - capital	1	2,370	6,144	7,762	14,301	13,765	13,648	11,373	16,929	16,803	17,774
Interest		196	133	23	41	41	32	27	36	38	40
Dividends		–	–	–	–	–	–	–	–	–	–
Payments											
Suppliers and employees		(73,781)	(72,125)	(164,364)	(164,937)	(171,524)	174,448	(90,802)	(476,002)	(169,625)	(179,632)
Finance charges		(509)	(533)	(140)	(2,444)	(2,444)	(34)	(29)	(1,219)	(860)	(903)
Transfers and Grants	1	–	–	–	–	–	–	–	–	–	–
NET CASH FROM/(USED) OPERATING ACTIVITIES		(52,142)	4,603	(7,977)	–	2,915	(7,786)	(2,562)	3,675	–	–
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		–	(565)	(160)	–	–	–	–	–	–	–
Decrease (Increase) in non-current debtors		–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivables		–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments		–	–	–	–	–	–	–	–	–	–
Payments											
Capital assets					–	–			–	–	

		(1,452)	(1,686)	(1,726)			(20,710)	(1,726)			
NET CASH FROM/(USED) INVESTING ACTIVITIES		(1,452)	(2,251)	(1,886)	-	-	(20,710)	(1,726)	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing		4,656	903	78	-	-	31,842	6,673	-	-	-
Increase (decrease) in consumer deposits		1,144	164	197	-	-	17,893	169	(19,397)	-	-
Payments											
Repayment of borrowing		-	(1,645)	(3,011)	-	-	(981)	(981)	(31,842)	-	-
NET CASH FROM/(USED) FINANCING ACTIVITIES		5,799	(579)	(2,735)	-	-	48,754	5,861	(51,239)	-	-
NET INCREASE/ (DECREASE) IN CASH HELD		(47,795)	1,773	(12,599)	-	2,915	20,258	1,574	(47,564)	-	-
Cash/cash equivalents at the year begin:	2	-	(47,795)	(46,022)	-	-	(31,824)	-	(364,911)	(412,475)	(412,475)
Cash/cash equivalents at the year end:	2	(47,795)	(46,022)	(58,621)	-	2,915	(11,566)	1,574	(412,475)	(412,475)	(412,475)

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.

3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

Choose name from list - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description R thousand	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<u>Cash and investments available</u>											
Cash/cash equivalents at the year end	1	(47,795)	(46,022)	(58,621)	–	2,915	(11,566)	1,574	(412,475)	(412,475)	(412,475)
Other current investments > 90 days		39,210	34,855	26,961	–	(2,915)	(353,345)	(30,124)	412,475	412,475	412,475
Non current assets - Investments	1	–	–	–	–	–	–	–	–	–	–
Cash and investments available:		(8,585)	(11,167)	(31,659)	–	–	(364,911)	(28,550)	–	–	–
<u>Application of cash and investments</u>											
Unspent conditional transfers		(5,195)	6,996	5,909	–	–	73,647	6,438	–	–	–
Unspent borrowing		–	–	–	–	–	–	–	–	–	–
Statutory requirements	2										
Other working capital requirements	3	25,765	(14,586)	14,973	–	–	1,496,794	21,786	–	–	–
Other provisions											
Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
Reserves to be backed by cash/investments	5										
Total Application of cash and investments:		20,571	(7,590)	20,882	–	–	1,570,441	28,224	–	–	–
Surplus(shortfall)		(29,155)	(3,576)	(52,541)	–	–	(1,935,352)	(56,774)	–	–	–

Explanatory notes to Table A9 - Asset Management

1. Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset class.

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
CAPITAL EXPENDITURE										
Total New Assets	1	1,452	12,022	13,211	--	--	20,710	--	--	--
Infrastructure - Road transport		--	5,440	6,100	--	--	--	--	--	--
Infrastructure - Electricity		--	--	--	--	--	--	--	--	--
Infrastructure - Water		--	--	--	--	--	--	--	--	--
Infrastructure - Sanitation		--	--	--	--	--	--	--	--	--
Infrastructure - Other		--	--	--	--	--	--	--	--	--
Infrastructure		--	5,440	6,100	--	--	--	--	--	--
Community		--	4,896	5,385	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Other assets		--	--	--	--	--	--	--	--	--
Agricultural Assets		--	--	--	--	--	--	--	--	--
Biological assets		--	--	--	--	--	--	--	--	--
Intangibles		1,452	1,686	1,726	--	--	20,710	--	--	--
Total Renewal of Existing Assets	2	--	--	--	--	--	--	--	--	--
Infrastructure - Road transport		--	--	--	--	--	--	--	--	--
Infrastructure - Electricity		--	--	--	--	--	--	--	--	--
Infrastructure - Water		--	--	--	--	--	--	--	--	--
Infrastructure - Sanitation		--	--	--	--	--	--	--	--	--
Infrastructure - Other		--	--	--	--	--	--	--	--	--
Infrastructure		--	--	--	--	--	--	--	--	--
Community		--	--	--	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Other assets		--	--	--	--	--	--	--	--	--
Agricultural Assets		--	--	--	--	--	--	--	--	--
Biological assets		--	--	--	--	--	--	--	--	--
Intangibles		--	--	--	--	--	--	--	--	--
Total Capital Expenditure	4	--	--	--	--	--	--	--	--	--
Infrastructure - Road transport		--	5,440	6,100	--	--	--	--	--	--
Infrastructure - Electricity		--	--	--	--	--	--	--	--	--
Infrastructure - Water		--	--	--	--	--	--	--	--	--
Infrastructure - Sanitation		--	--	--	--	--	--	--	--	--
Infrastructure - Other		--	--	--	--	--	--	--	--	--
Infrastructure		--	5,440	6,100	--	--	--	--	--	--
Community		--	4,896	5,385	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Other assets		--	--	--	--	--	--	--	--	--
Agricultural Assets		--	--	--	--	--	--	--	--	--
Biological assets		--	--	--	--	--	--	--	--	--
Intangibles		1,452	1,686	1,726	--	--	20,710	--	--	--
TOTAL CAPITAL EXPENDITURE - Asset class	2	1,452	12,022	13,211	--	--	20,710	--	--	--
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5									
Infrastructure - Electricity										
Infrastructure - Water										
Infrastructure - Sanitation										
Infrastructure - Other										
Infrastructure		--	--	--	--	--	--	--	--	--
Community										
Heritage assets										
Investment properties		0	0	0	--	--	0	--	--	--
Other assets										
Agricultural Assets		--	--	--	--	--	--	--	--	--
Biological assets		--	--	--	--	--	--	--	--	--
Intangibles		1,080	1,156	1,002	--	--	12,023	--	--	--
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	1,080	1,156	1,002	--	--	12,023	--	--	--
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		1,745	2,530	2,750	--	2,915	--	2,915	--	--
Repairs and Maintenance by Asset Class	3	--	--	--	--	--	--	--	--	--
Infrastructure - Road transport		--	--	--	--	--	--	--	--	--
Infrastructure - Electricity		--	--	--	--	--	--	--	--	--
Infrastructure - Water		--	--	--	--	--	--	--	--	--
Infrastructure - Sanitation		--	--	--	--	--	--	--	--	--
Infrastructure - Other		--	--	--	--	--	--	--	--	--
Infrastructure		--	--	--	--	--	--	--	--	--
Community		--	--	--	--	--	--	--	--	--
Heritage assets		--	--	--	--	--	--	--	--	--
Investment properties		--	--	--	--	--	--	--	--	--
Other assets		--	--	--	--	--	--	--	--	--
TOTAL EXPENDITURE OTHER ITEMS	6, 7	1,745	2,530	2,750	--	2,915	--	2,915	--	--
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal and R&M as a % of PPE		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Explanatory notes to Table A10 - Basic Service Delivery Measurement

Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Choose name from list - Table A10 Basic service delivery measurement

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
<u>Household service targets</u>	1									
<u>Water:</u>										
Piped water inside dwelling										
Piped water inside yard (but not in dwelling)										
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
<u>Sanitation/sewerage:</u>										
Flush toilet (connected to sewerage)		9	10	265	265	298		397	397	397
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)										
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		9,294	9,502	264,527	264,527	297,593	-	396,593	396,593	396,593
Bucket toilet										
Other toilet provisions (< min.service level)										
No toilet provisions										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	9,294	9,502	264,527	264,527	297,593	-	396,593	396,593	396,593

<u>Energy:</u>									
Electricity (at least min.service level)									
Electricity - prepaid (min.service level)									
<i>Minimum Service Level and Above sub-total</i>	-	-	-	-	-	-	-	-	-
Electricity (< min.service level)									
Electricity - prepaid (< min. service level)									
Other energy sources									
<i>Below Minimum Service Level sub-total</i>	-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-
<u>Refuse:</u>									
Removed at least once a week	11	12	12	12	12	12	12	12	12
<i>Minimum Service Level and Above sub-total</i>	11,032	11,960	11,960	11,960	11,960	11,960	11,960	11,960	11,960
Removed less frequently than once a week									
Using communal refuse dump									
Using own refuse dump	1	1	3	3	3	3	3	3	3
Other rubbish disposal									
No rubbish disposal									
<i>Below Minimum Service Level sub-total</i>	1,400	1,400	2,618	2,618	2,618	2,618	2,618	2,618	2,618
Total number of households	5	12,432	13,360	14,578	14,578	14,578	14,578	14,578	14,578

<u>Households receiving Free Basic Service</u>	7								
Water (6 kilolitres per household per month)				12			12		
Sanitation (free minimum level service)				12			12		
Electricity/other energy (50kwh per household per month)				12			12		
Refuse (removed at least once a week)				12			12		
<u>Cost of Free Basic Services provided (R'000)</u>	8								
Water (6 kilolitres per household per month)		0	0						
Sanitation (free sanitation service)		0	0						
Electricity/other energy (50kwh per household per month)		0	0						
Refuse (removed once a week)		0	0	0					
Total cost of FBS provided (minimum social package)		-	0	0	0	-	-	-	-
<u>Highest level of free service provided</u>									
Property rates (R value threshold)									
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6

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Sanitation (kilolitres per household per month)		6	6	6	6	6	6	6	6	
Sanitation (Rand per household per month)		30	30	30	30	30	30	30	30	
Electricity (kwh per household per month)		11,197								
Refuse (average litres per week)										
<u>Revenue cost of free services provided (R'000)</u>	9									
Property rates (R15 000 threshold rebate)		365	380	411	436	458	481	5,051	5,303	5,569
Property rates (other exemptions, reductions and rebates)				7,611	3,319	3,485	3,659	3,842	4,034	4,236
Water		911	1,036	986	321	337	354	371	390	409
Sanitation		261	267	288	366	384	404	424	445	467
Electricity/other energy		1,114	1,238	858	2,464	2,588	2,717	2,853	2,995	3,145
Refuse		411	421	453	577	606	636	668	701	736
Municipal Housing - rental rebates										
Housing - top structure subsidies										
Other	6									
Total revenue cost of free services provided (total social package)		3,062	3,342	10,606	7,483	7,857	8,250	13,208	13,868	14,562

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee are to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

a. Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2010) a time schedule that sets out the process to revise the IDP and prepare the budget.

The following has been adhered to in terms of the Budget Time Table and IDP process plan:

- Service delivery implementation were drafted and approved by Council on 30 August 2011.
- Budget timetable for 2012/13 - 2014/2015 scheduling key deadlines was adopted by council on 29th July 2011.
- Annual financial statements were prepared and submitted to the Auditor General by the 31st August 2011, then they were audited between September and October 2011 and the municipality got an unqualified audit opinion.
- Nkangala Outreach Programme was held in 23 February 2011 at, Emthonjeni, Sakhelwe.
- The IDP review process was done in the month of February and March.
- The IDP Technical Committee meeting was held on the.
- The Mid-year budget and performance assessment as informed by Section 72 of the MFMA report has been prepared 26 January 2012.
- The proposed adjustment budget has been done 29 March 2012.
- The public participation meetings are to take place to consult on the MTREF 2012/13

2.2 Overview of alignment of annual budget with IDP

The Emakhazeni Local Council adopted an Integrated Development Plan (IDP) process plan in terms of section 28 of the Municipal Systems Act which clarified the roles and responsibilities of IDP structures that must be established for the consideration of the final IDP review for the 2010/2011 Financial Year.

This review process was done in terms of section 34 of the MSA² which inter-alia reads as follows:

"A municipal Council must review its IDP in accordance with an assessment of its performance measurements in terms of section 41; and to the extent that changing circumstances so demand; and may amend its IDP in accordance with a prescribed process".

Therefore, the purpose of this review is to incorporate the views of the community of Emakhazeni, as influenced by changing circumstances.

Accordingly, section 25 of the Municipal Structures Act (MSA) says that each municipal council must, within a prescribed period after its elected term, adopt a single, inclusive and strategic plan for the development of the municipality which;

- (a) Links, integrates and co-ordinates plans and takes into account proposals for the development of the municipality;
- (b) Aligns the resources and capacity of the municipality with the implementation of the plan;
- (c) Forms the policy framework and general basis on which annual budgets must be based
- (d) Is compatible with National and Provincial development plan and planning requirements binding on the municipality in terms of MFMA Circular no. 54.

An integrated development plan adopted by a municipal council in terms of sub-section (1) may be amended in terms of section 34 and remains in force until an integrated development plan is adopted by the next elected council.

Although, the legislation allows the revised 2010-2011 IDP to remain in force until the newly elected council plans drafts, and adopt its own IDP, the councilors have felt that a new fifth revision needs to be planned, drafted and adopted since there are circumstances on the ground that necessitate the adoption of a new revised IDP. These circumstances include but are not limited to the election of new cabinet with a different set of priorities, adoption of new growth path towards creation of decent work.

So, these circumstances together with other provincial and district priorities necessitate the drafting and adoption of a new five year plan to guide all planning of the municipality in the next five years.

In drafting the IDP for the next five years, the municipality has followed its process plan adopted in terms of section 28 (1)(2) and (3) of the Municipal Systems Act, adopted by council during July 2010.

Unfortunately the adopted process plan has had to be amended three times due to circumstances that necessitated such review. These circumstances include among other issues, the following:

- Community unrests
- National Treasury's Municipal Financial Management Act (MFMA) circular no: 54
- The late receipt of Nkangala District Municipality's framework plan binding on the municipality.

Section 26 (a) to (i) of the MSA² prescribes nine (9) key components which must appear on a credible IDP and these components are discussed in summary below.

- a) The vision of the Municipality was amended during the strategic planning session held from the 02 to the 04th of March 2008 and it now reads as follows: "A secure environment with sustainable development to promote service excellence, unity and community participation, resulting in a caring society".

This means that the Municipality is thriving to rapidly transform its internal systems such that they are conducive for the rendering of excellence in service delivery which will encourage communities to hold Council accountable, and make each member of the public to be a watch dog of service delivery.

- b) Chapter 3 of the IDP document discusses the existing level of development in the Municipality. Since the Municipality does not have sufficient capacity to conduct regular Social Surveys, it relies on the Census 2001 data as its source of information.

- The municipal council's vision for the long term development of the municipality with special emphasis on the municipality's most critical development and internal transformation needs.
- The current vision of the municipality remains relevant and it reads as follows;

"A secure environment with sustainable development to promote service excellence, unity and community participation, resulting in a caring society".

The new five year Strategic plan is the era of community service, developmental planning and delivery services for the community of Emakhazeni.

The 2014 in particular is going to be an important year for the country and other countries that are a signatory to the Millennium Development goals adopted by the United Nations (UN).

- (c) Guided by the community, the Municipal Council has developed a set of 25 priority development issues as per the requirement of section 26 (c), which are clustered into five Key Performance Areas, to be implemented during the next three years. They further include the priority areas as indicated in the 2011 State of the Nation Address and the Mpumalanga Economic Growth Path.

The Key Performance Areas are the following:

1. Service Delivery and Infrastructure Developments
2. Local Economic Development
3. Municipal Financial Liability
4. Institutional Transformation
5. Good Governance and Public Participation

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the integrated planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance which in turn is directly linked to individual employee's performance.

The Municipality shall establish and maintain a provision for bad debts in accordance with its rates and tariffs policies, and shall budget appropriately for contributions to such provision in each annual and adjustments budget.

All expenses, Excluding depreciation expenses, shall be **cash-funded**. The cash received in respect of depreciation expenses on fixed assets financed from external borrowings shall be transferred to the investments created to redeem such borrowings.

Finance charges payable by the Municipality shall be apportioned between departments or votes on the basis of the proportion at the last balance sheet date of the carrying value of the fixed assets belonging to such department or vote to the aggregate carrying value of all fixed assets in the municipality.

Depreciation and finance charges together shall not exceed **20%** of the aggregate expenses budgeted for in the operating budget component of each annual or adjustments budget.

The allocation of **interest earned** on the Municipality's investments shall be budgeted for in terms of the banking and investment policy.

The Municipality shall adequately provide in each annual and adjustments budget for the maintenance of its **fixed assets** in accordance with its fixed asset management and accounting policy. At least 5% of the operating budget component of each annual and adjustments budget shall be set aside for such maintenance.

The budget for **salaries, allowances and salaries-related benefits** shall be separately prepared, and shall not exceed 35% of the aggregate operating budget component of the annual or adjustments budget. For purposes of applying this principle, the remuneration of political office bearers and other councillors shall be excluded from this limit.

In preparing its **revenue budget**, the municipality shall strive to maintain the aggregate revenues from property rates at not less than 25% of the aggregate revenues budgeted for.

2.4 Overview of budget related-policies

The Municipality's budgeting process is guided and governed by relevant legislation, frameworks, strategies and related policies.

The purpose of these policies is to prescribe the accounting and administrative and procedures relating to Emakhazeni Municipality.

The Municipality performs the procedures set out in the policies to ensure the effective planning and sound financial management

1. **Debt Management Policy** - The implementation of this policy should be based on sound business practices. This includes credit worthiness checks when application for services is made, as well as debt collection through sanctions of warnings, disconnections, evictions and other legal processes.
2. **Supply Chain Management Policy** - The purpose of this manual is to prescribe the policies and procedures relating to Supply Chain Management of the Emakhazeni Municipality. The principles of this policy is to give effect to a fair, equitable, transparent, competitive and cost-effective system for the procuring of goods and services, disposing of goods and selecting of contractors in the provision of municipal services.
3. **Budget Management Policy** - The purpose of this policy is to provide an overview of the procedure for the structural process of Planning and Managing the Budget. The procedures include the development of budgets, including the preparation of the budget, revision, approval, monitoring and evaluation of budgetary performance for a financial year.
4. **Indigent Policy** - to provide access and regulate free basic services to all indigent households.
5. **Tariff Policy** –the purpose of this policy is to determine the tariffs which must be charged for the supply of the four major services, which are : water, electricity, sewerage & refuse.
6. **Property Rates Policy** – the purpose of this policy is to assist the municipality to impose rates within a statutory framework which enhances certainty, uniformity and simplicity across the nation and which takes account of historical imbalances and the burden of rates on the poor. It be noted that the municipality is working on final draft.
7. **Asset Management Policy** – this policy provide guidelines on the management of assets. It must however be noted that the final policy which is GRAP compliant will be provided with the final approved budget as it is still work in progress.

8. **Banking and investment policy** – this policy prescribes for the management of cash and the investing of municipal money.
9. **Borrowing policy** – no policy in place.
10. **Funding & reserves policy** – no policy in place, the municipality does not have reserves at the moment.

2.5 Overview of budget assumptions

2.51 External factors

We will further investigate the following during our public participation process as well as per internal research and take the following into consideration:

- Confirm the labour (i.e. the wage agreements with unions) and other input costs of services provided by the municipality or entity,
- Ensure the need to ensure financial sustainability,
- Reconsider the local economic conditions and the affordability of services,
- Taking into consideration the municipality's indigent policy.
- We also considered relevant policy developments in the different sectors.
- In considering changes in property rates, municipalities we took cognizance of local economic conditions such as the down turn in the property market, trends in household incomes and unemployment. Excessive increases in property rates and other tariffs are likely to be counterproductive, resulting in higher levels of non-payment and increased bad debts.

2.5.2 General inflation outlook and its impact on the municipal activities

There are five key factors that have been taken into consideration in the compilation of the 2012/13 MTREF:

- National Government macro economic targets;
- The general inflationary outlook and the impact on Municipality's residents and businesses;
- The impact of municipal cost drivers;

- The increase in prices for bulk electricity and water; and
- The increase in the cost of remuneration. Employee related costs comprise 14 per cent increase as compared to the financial year 2012/13 and therefore this increase above inflation places a disproportionate upward pressure on the expenditure budget. The wage agreement SALGBC concluded with the municipal workers unions on 31 July 2009 as well as the categorisation and job evaluation wage curves collective agreement signed on 21 April 2010 must be noted.

2.6 Over view of Budget Funding

Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
OPERATING REVENUE	0	0	0	0	0	0	0	0
PROPERTY RATES	9,261,991	11,428,180	16,162,068	14,993,822	25,000,000	26,250,000	27,562,500	28,940,625
SERVICE CHARGES	32,515,467	40,607,283	47,717,090	68,782,102	68,782,102	61,014,473	64,065,197	67,268,457
REFUSE REMOVAL SERVICES	4,646,554	4,256,719	5,322,221	5,466,555	5,466,555	5,739,882	6,026,876	6,328,220
SEWERAGE SERVICES	4,705,239	4,827,977	5,585,368	6,392,214	6,392,214	6,711,825	7,047,416	7,399,787
PREPAID ELECTRICITY	5,341,136	8,563,011	12,198,251	16,352,520	16,352,520	18,156,203	19,064,013	20,017,214
SALE OF ELECTRICITY	8,452,014	13,288,901	12,882,744	26,147,888	26,147,888	15,000,000	15,750,000	16,537,500
BASIC ELECTRICITY	2,201,290	2,918,328	3,365,099	4,353,108	4,353,108	4,833,256	5,074,919	5,328,665
SALE OF WATER	4,054,701	3,474,566	4,202,783	4,615,466	4,615,466	4,846,239	5,088,551	5,342,979
BASIC WATER	3,114,533	3,277,780	4,160,624	5,454,351	5,454,351	5,727,069	6,013,422	6,314,093
RENT OF FACILITIES AND EQUIPMENT	577,774	619,502	470,901	732,880	732,880	660,858	693,901	728,596
INTEREST	392,054	265,186	45,371	82,800	82,800	71,735	75,322	79,088
FINES	214,091	343,902	393,682	600,850	602,350	601,850	631,942	663,540
FINES	212,241	342,278	393,365	600,350	600,350	600,350	630,368	661,886
LICENCE AND PERMITS	293,903	204,809	287,295	211,610	211,610	300,079	315,083	330,837
ANGLING PERMITS	13,262	12,314	33,957	38,790	38,790	40,729	42,765	44,904
GRANTS AND SUBSIDIES OPERATING	22,092,502	30,112,515	37,623,089	47,903,000	44,855,000	54,877,000	57,728,000	62,140,000
EQUITABLE SHARE	16,784,300	21,461,210	27,475,083	30,506,000	27,994,000	33,750,000	36,151,000	38,841,000
EQUIT SHARE (COUNCIL SAL GRANT	699,372	763,186	849,000	1,056,000	1,056,000	1,898,000	2,404,000	2,825,000
GRANT: MSIG (INCOME)	735,000	727,127	535,200	790,000	790,000	800,000	870,000	950,000
GRANT: FINANCIAL MANAGEMENT	1,500,000	935,152	1,000,000	1,250,000	1,250,000	1,500,000	1,500,000	1,750,000
GRANT: DCSR LIBRARIES	0	250,000	0	0	0	0	0	0

GRANT: DBSA	700,000	0	0	0	0	0	0	0
GRANT: EPWP (IFRASTRUCTURE)	0	0	0	536,000	0	1,000,000	0	0
GRANT: INEP (INFRASTRUCTURE)	0	0	0	634,000	634,000	0	0	0
VUNA AWARD LED PROJECTS	0	81,361	0	0	0	0	0	0
GRANTS AND SUBSIDIES CAPITAL								
GRANT: MIG	1,670,000	5,894,478	7,761,547	13,131,000	13,131,000	15,929,000	16,803,000	17,774,000
OTHER REVENUE	10,456,317	4,864,297	9,059,841	32,861,215	35,403,115	17,394,875	18,264,619	19,177,850
LESS REVENUE FOREGONE	2,654,544	3,902,216	2,763,477	5,742,770	5,435,331	5,389,303	6,087,815	6,392,206
TOTAL DIRECT OPERATION REVENUE	76,053,396	88,869,841	112,803,229	167,381,379	176,882,957	162,265,203	170,485,613	180,535,494
	76,053,396	88,869,841	112,803,229	167,381,379	176,882,957	162,265,203	170,485,613	180,535,494

The following graph is a breakdown of the operational revenue per main category for the 2012/13 financial year.

Tariff setting plays a major role in ensuring desired levels of revenue. Getting tariffs right assists in the compilation of a credible and funded budget. The Municipality derives most of its operational revenue from the provision of goods and services such as water, electricity, sanitation and solid waste removal. Property rates, operating and capital grants from organs of state and other minor charges (such as building plan fees, licenses, fines and land availability or disposal etc).

The municipality does not have any long term investment only a 32days notice account

2.7 Expenditure on grants and reconciliations of unspent funds

Choose name from list - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		19,333	23,887	30,074	34,772	-	-	37,948	40,925	44,366
Local Government Equitable Share		17,484	22,224	28,324	31,562	-	-	35,648	38,555	41,666
		1,195	935	1,000	1,250	-	-	-	-	-
		654	727	750	790	-	-	1,500	1,500	1,750
					634			800	870	950
					536					
Other transfers/grants [insert description]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total operating expenditure of Transfers and Grants		19,333	23,887	30,074	34,772	-	-	37,948	40,925	44,366
Capital expenditure of Transfers and Grants										
National Government:		901	5,894	10,918	13,131	-	-	15,929	16,803	17,774
		901	5,894	10,918	13,131			15,929	16,803	17,774
Other capital transfers/grants [insert desc]										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert description]										
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]										
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]										
Total capital expenditure of Transfers and Grants		901	5,894	10,918	13,131	-	-	15,929	16,803	17,774
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		20,234	29,781	40,992	47,903	-	-	53,877	57,728	62,140

Choose name from list - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		699	14,919					54,877	57,728	62,140
Current year receipts		20,694	15,112							
Conditions met - transferred to revenue		21,393	30,031	-	-	-	-	54,877	57,728	62,140
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year		700								
Current year receipts										
Conditions met - transferred to revenue		700	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year			81							
Current year receipts										
Conditions met - transferred to revenue		-	81	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		22,093	30,112	-	-	-	-	54,877	57,728	62,140
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		769						15,929	16,803	17,774
Current year receipts		901	5,894							
Conditions met - transferred to revenue		1,670	5,894	-	-	-	-	15,929	16,803	17,774
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts			250							
Conditions met - transferred to revenue		-	250	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		1,670	6,144	-	-	-	-	15,929	16,803	17,774
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		23,763	36,257	-	-	-	-	70,806	74,531	79,914
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

2.8 Councillor and employee benefits

Councillor and employee benefits can be viewed in SA 22 and 23, together with the summary of the personnel numbers in SA24

Choose name from list - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		1,486	1,867	1,944	2,189	2,189	2,189	2,643	2,775	2,914
Pension and UIF Contributions		240	240	269	304	304	304	366	384	403
Medical Aid Contributions		59	59	55	110	110	110	123	129	136
Motor Vehicle Allowance										
Cellphone Allowance										
Housing Allowances										
Other benefits and allowances		1,321	1,321	1,143	1,374	1,374	1,374	1,190	1,250	1,312
Sub Total - Councillors		3,107	3,488	3,411	3,977	3,977	3,977	4,322	4,538	4,765
% increase	4		12.2%	(2.2%)	16.6%		-	8.7%	5.0%	5.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		926	751	1,700	1,700	1,700	2,003	2,358	2,476	2,599
Pension and UIF Contributions		212	215	374	374	374	441	519	545	572
Medical Aid Contributions		30	30	54	54	54	62	81	86	90
Overtime								746	784	823
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance	3	113		355	355	355	392	447	469	493
Housing Allowances	3	505	434	806	806	806	746	746	784	823
Other benefits and allowances	3	252	23	16	16	16	13	12	12	13
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Municipality		2,039	1,453	3,306	3,306	3,306	3,658	4,909	5,154	5,412
% increase	4		(28.7%)	127.6%	-	-	10.6%	34.2%	5.0%	5.0%
Other Municipal Staff										
Basic Salaries and Wages		18,549	18,838	34,339	34,103	34,103	39,518	38,068	39,971	41,970
Pension and UIF Contributions		3,561	3,561	6,882	6,762	6,762	7,262	7,532	7,909	8,304
Medical Aid Contributions		946	946	1,718	1,658	1,658	2,389	2,458	2,581	2,710
Overtime								2,982	3,131	3,288
Performance Bonus										
Motor Vehicle Allowance										
Cellphone Allowance	3	1,937	1,937	1,924	2,573	2,573	2,667	1,862	1,955	2,052
Housing Allowances	3									
Other benefits and allowances	3	1,701	1,998	812	812	812	819	875	918	964
Payments in lieu of leave	3	4,198	3,973	4,365	4,100	4,100	5,820	4,332	4,549	4,776
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Municipal Staff		30,891	31,252	50,040	50,008	50,008	58,474	58,108	61,014	64,065
% increase	4		1.2%	60.1%	(0.1%)	-	16.9%	(0.6%)	5.0%	5.0%
Total Parent Municipality		36,037	36,192	56,757	57,292	57,292	66,109	67,339	70,706	74,241
			0.4%	56.8%	0.9%	-	15.4%	1.9%	5.0%	5.0%
Board Members of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Board Fees		-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Board Members of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Senior Managers of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Senior Managers of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Other Staff of Entities										
Basic Salaries and Wages		-	-	-	-	-	-	-	-	-
Pension and UIF Contributions		-	-	-	-	-	-	-	-	-
Medical Aid Contributions		-	-	-	-	-	-	-	-	-
Overtime		-	-	-	-	-	-	-	-	-
Performance Bonus		-	-	-	-	-	-	-	-	-
Motor Vehicle Allowance	3	-	-	-	-	-	-	-	-	-
Cellphone Allowance	3	-	-	-	-	-	-	-	-	-
Housing Allowances	3	-	-	-	-	-	-	-	-	-
Other benefits and allowances	3	-	-	-	-	-	-	-	-	-
Payments in lieu of leave		-	-	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	6	-	-	-	-	-	-	-	-	-
Sub Total - Other Staff of Entities		-	-	-	-	-	-	-	-	-
% increase	4									
Total Municipal Entities		-	-	-	-	-	-	-	-	-
TOTAL SALARY, ALLOWANCES & BENEFITS		36,037	36,192	56,757	57,292	57,292	66,109	67,339	70,706	74,241
% increase	4		0.4%	56.8%	0.9%	-	15.4%	1.9%	5.0%	5.0%
TOTAL MANAGERS AND STAFF	5	32,930	32,705	53,346	53,314	53,314	62,132	63,017	66,168	69,477

Choose name from list - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclose name from list – Supporting Table C/AZ6 Salaries, allowances & benefits (political office bearers/councillors/senior managers)								
Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		280,247	38,599	162,430			481,276
Chief Whip								-
Executive Mayor			324,670	79,849	197,077			601,596
Deputy Executive Mayor								-
Executive Committee			828,978	146,574	394,125			1,369,677
Total for all other councillors			1,208,900	223,640	436,592			1,869,132
Total Councillors	8	-	2,642,795	488,663	1,190,223			4,321,681
Senior Managers of the Municipality	5							
Municipal Manager (MM)			511,601	150,444	245,684	108,965		1,016,693
Chief Finance Officer			572,783	145,472	-	86,593		804,848
								-
								-
List of each official with packages >= senior manager								
MANAGER CORPORATE SERVICES			461,516	103,454	156,625	86,593		808,188
MANAGER TECHNICAL SERVICES			398,813	116,672	203,729	86,924		806,138
MANAGER COMMUNITY SERVICES			412,948	95,657	140,277	77,882		726,764
								-
ALL OTHER EMPLOYEES			35,139,556	15,708,381	4,332,192	2,928,296		58,108,425
								-
								-
								-
								-
								-
Total Senior Managers of the Municipality	8	-	37,497,217	16,320,080	5,078,506	3,375,253		62,271,056
A Heading for Each Entity	6,7							
List each member of board by designation								
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
								-
Total for municipal entities	8	-	-	-	-	-		-
								-
TOTAL COST OF COUNCILLOR, DIRECTOR and EXECUTIVE REMUNERATION	53	-	40,140,012	16,808,743	6,268,728	3,375,253		66,592,736

Choose name from list – Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2010/11			Current Year 2011/12			Budget Year 2012/13		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		13		13	15		15	15		15
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	5	1	1	5	1		5	1	
Other Managers	7	15			16			16		
Professionals		20	20	–	27	27	–	27	28	–
<i>Finance</i>		3	3	–	5	5	–	5	5	–
<i>Spatial/town planning</i>										
<i>Information Technology</i>										
<i>Roads</i>										
<i>Electricity</i>		5	5	–	8	8	–	8	8	–
<i>Water</i>										
<i>Sanitation</i>										
<i>Refuse</i>										
<i>Other</i>		12	12	–	14	14	–	14	15	–
Technicians		2	74	–	4	80	–	4	84	–
<i>Finance</i>							–	4	4	–
<i>Spatial/town planning</i>		2	2	–	4	4				
<i>Information Technology</i>							–		8	–
<i>Roads</i>			5	–		8				
<i>Electricity</i>							–			–
<i>Water</i>							–			–
<i>Sanitation</i>							–			–
<i>Refuse</i>							–			–
<i>Other</i>			67	–		68			72	
Clerks (Clerical and administrative)										
Service and sales workers										
Skilled agricultural and fishery workers										
Craft and related trades									264	

Plant and Machine Operators			249			264				
Elementary Occupations										
TOTAL PERSONNEL NUMBERS		55	344	14	67	372	15	67	377	15
% increase					21.8%	8.1%	7.1%	–	1.3%	–
Total municipal employees headcount	6									
Finance personnel headcount	8									
Human Resources personnel headcount	8									

2.9 Monthly targets for revenue, expenditure and cash flow

Monthly targets for revenue, expenditure and cash flow can be viewed in SA25, SA26, SA27, ,SA29 and SA30

Choose name from list - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description		Ref	Budget Year 2012/13											Medium Term	
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13
Revenue By Source															
Property rates			2,188	2,188	2,188	2,188	2,188	2,188	2,188	2,188	2,188	2,188	2,188	2,188	26,250
Property rates - penalties & collection charges			—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue			3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	37,989
Service charges - water revenue			1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,441	17,285
Service charges - sanitation revenue			—	—	—	—	—	—	—	—	—	—	—	—	—
Service charges - refuse revenue			478	478	478	478	478	478	478	478	478	478	478	478	5,740
Service charges - other			—	—	—	—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment			55	55	55	55	55	55	55	55	55	55	55	55	661
Interest earned - external investments			3	3	3	3	3	3	3	3	3	3	3	3	36
Interest earned - outstanding debtors			—	—	—	—	—	—	—	—	—	—	—	—	—
Dividends received			—	—	—	—	—	—	—	—	—	—	—	—	—
Fines			467	—	—	—	—	—	—	—	—	—	—	5,135	5,602
Licences and permits			4	—	—	—	—	—	—	—	—	—	—	46	50
Agency services			189	—	—	—	—	—	—	—	—	—	—	2,083	2,272
Transfers recognised - operational			4,573	—	—	—	—	—	—	—	—	—	—	50,304	54,877
Other revenue			9,586	—	—	—	—	—	—	—	—	—	—	1,917	11,503
Gains on disposal of PPE			—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue (excluding capital transfers and contributions)			22,149	7,330	7,330	7,330	7,330	7,330	7,330	7,330	7,330	7,330	7,330	66,815	162,265
Expenditure By Type															
Employee related costs			5,072	5,072	5,072	5,072	5,072	5,072	5,072	5,072	5,072	5,072	5,072	5,072	60,868
Remuneration of councillors			360	360	360	360	360	360	360	360	360	360	360	360	4,322
Debt impairment			196	196	196	196	196	196	196	196	196	196	196	197	2,355
Depreciation & asset impairment			243	243	243	243	243	243	243	243	243	243	243	243	2,915
Finance charges			102	102	102	102	102	102	102	102	102	102	102	102	1,219
Bulk purchases			2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	35,162
Other materials			761	761	761	761	761	761	761	761	761	761	761	761	9,132
Contracted services			—	—	—	—	—	—	—	—	—	—	—	17,872	17,872
Transfers and grants			—	—	—	—	—	—	—	—	—	—	—	—	—
Other expenditure			3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,257	3,256	39,080
Loss on disposal of PPE			—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure			12,921	12,921	12,921	12,921	12,921	12,921	12,921	12,921	12,921	12,921	12,921	30,793	172,925
Surplus/(Deficit)			9,228	(5,591)	(5,591)	(5,591)	(5,591)	(5,591)	(5,591)	(5,591)	(5,591)	(5,591)	(5,591)	36,022	(10,660)
Transfers recognised - capital			1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	16,929
Contributions recognised - capital			—	—	—	—	—	—	—	—	—	—	—	—	—
Contributed assets			—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions			10,639	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	37,433	6,269
Taxation			—	—	—	—	—	—	—	—	—	—	—	—	—
Attributable to minorities			—	—	—	—	—	—	—	—	—	—	—	—	—
Share of surplus/ (deficit) of associate			—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)			1	10,639	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	(4,180)	37,433	6,269

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand																
Revenue by Vote																
Vote 1 - EXECUTIVE & COUNCIL		1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	67,816	80,241	85,410	91,206
Vote 2 - FINANCE & ADMIN		905	905	905	905	905	905	905	905	905	905	905	904	10,857	11,399	11,969
Vote 3 - PLANNING & DEVELOPMENT		107	107	107	107	107	107	107	107	107	107	107	107	1,288	302	317
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		5	5	5	5	5	5	5	5	5	5	5	4	55	58	60
Vote 6 - PUBLIC SAFETY		1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Vote 7 - SPORT & RECREATION		15	15	15	15	15	15	15	15	15	15	15	15	185	194	204
Vote 8 - WASTE MANAGEMENT		480	480	480	480	480	480	480	480	480	480	480	480	5,764	6,052	6,355
Vote 9 - WASTE WATER MANAGEMENT		562	562	562	562	562	562	562	562	562	562	562	562	6,739	7,076	7,430
Vote 10 - ROAD TRANSPORT		657	657	657	657	657	657	657	657	657	657	657	657	7,884	8,278	8,692
Vote 11 - WATER		-	-	-	-	-	-	-	-	-	-	-	10,610	10,610	11,140	11,698
Vote 12 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	38,633	38,633	40,565	42,593
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	119,791	162,265	170,486	180,536
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE & COUNCIL		3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	40,061	35,046	38,055
Vote 2 - FINANCE & ADMIN		2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	31,938	30,517	32,312
Vote 3 - PLANNING & DEVELOPMENT		907	907	907	907	907	907	907	907	907	907	907	907	10,885	10,379	10,898
Vote 4 - HEALTH		133	133	133	133	133	133	133	133	133	133	133	133	1,590	1,670	1,753
Vote 5 - COMMUNITY & SOCIAL SERVICES		458	458	458	458	458	458	458	458	458	458	458	458	5,498	5,772	6,061
Vote 6 - PUBLIC SAFETY		123	123	123	123	123	123	123	123	123	123	123	122	1,472	1,545	1,623
Vote 7 - SPORT & RECREATION		112	112	112	112	112	112	112	112	112	112	112	2,981	4,217	4,428	4,650
Vote 8 - WASTE MANAGEMENT		342	342	342	342	342	342	342	342	342	342	342	5,080	8,843	9,285	9,749
Vote 9 - WASTE WATER MANAGEMENT		497	497	497	497	497	497	497	497	497	497	497	497	5,958	6,256	6,569
Vote 10 - ROAD TRANSPORT		823	823	823	823	823	823	823	823	823	823	823	823	9,877	10,370	10,889
Vote 11 - WATER		530	530	530	530	530	530	530	530	530	530	530	530	6,365	6,683	7,017
Vote 12 - ELECTRICITY		3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	45,525	47,802	50,192
Vote 13 - OTHER		58	58	58	58	58	58	58	58	58	58	58	58	696	731	768
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		13,777	13,777	13,777	13,777	13,777	13,777	13,777	13,777	13,777	13,777	13,777	21,383	172,925	170,486	180,536
Surplus/(Deficit) before assoc.		(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	98,408	(10,660)	0	0
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	98,408	(10,660)	0	0

Choose name from list - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue by Vote																
Vote 1 - EXECUTIVE & COUNCIL		1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	1,130	67,816	80,241	85,410	91,206
Vote 2 - FINANCE & ADMIN		905	905	905	905	905	905	905	905	905	905	905	904	10,857	11,399	11,969
Vote 3 - PLANNING & DEVELOPMENT		107	107	107	107	107	107	107	107	107	107	107	107	1,288	302	317
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		5	5	5	5	5	5	5	5	5	5	5	4	55	58	60
Vote 6 - PUBLIC SAFETY		1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Vote 7 - SPORT & RECREATION		15	15	15	15	15	15	15	15	15	15	15	15	185	194	204
Vote 8 - WASTE MANAGEMENT		480	480	480	480	480	480	480	480	480	480	480	480	5,764	6,052	6,355
Vote 9 - WASTE WATER MANAGEMENT		562	562	562	562	562	562	562	562	562	562	562	562	6,739	7,076	7,430
Vote 10 - ROAD TRANSPORT		657	657	657	657	657	657	657	657	657	657	657	657	7,884	8,278	8,692
Vote 11 - WATER		-	-	-	-	-	-	-	-	-	-	-	10,610	10,610	11,140	11,698
Vote 12 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	38,633	38,633	40,565	42,593
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote		3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	3,861	119,791	162,265	170,486	180,536
Expenditure by Vote to be appropriated																
Vote 1 - EXECUTIVE & COUNCIL		3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	40,061	35,046	38,055
Vote 2 - FINANCE & ADMIN		2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	2,662	31,938	30,517	32,312
Vote 3 - PLANNING & DEVELOPMENT		907	907	907	907	907	907	907	907	907	907	907	907	10,885	10,379	10,898
Vote 4 - HEALTH		133	133	133	133	133	133	133	133	133	133	133	133	1,590	1,670	1,753
Vote 5 - COMMUNITY & SOCIAL SERVICES		458	458	458	458	458	458	458	458	458	458	458	458	5,498	5,772	6,061
Vote 6 - PUBLIC SAFETY		123	123	123	123	123	123	123	123	123	123	123	122	1,472	1,545	1,623
Vote 7 - SPORT & RECREATION		112	112	112	112	112	112	112	112	112	112	112	2,981	4,217	4,428	4,650
Vote 8 - WASTE MANAGEMENT		342	342	342	342	342	342	342	342	342	342	342	5,080	8,843	9,285	9,749
Vote 9 - WASTE WATER MANAGEMENT		497	497	497	497	497	497	497	497	497	497	497	497	5,958	6,256	6,569
Vote 10 - ROAD TRANSPORT		823	823	823	823	823	823	823	823	823	823	823	823	9,877	10,370	10,889
Vote 11 - WATER		530	530	530	530	530	530	530	530	530	530	530	530	6,365	6,683	7,017
Vote 12 - ELECTRICITY		3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	45,525	47,802	50,192
Vote 13 - OTHER		58	58	58	58	58	58	58	58	58	58	58	58	696	731	768
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote		13,777	13,777	13,777	13,777	13,777	13,777	13,777	13,777	13,777	13,777	13,777	21,383	172,925	170,486	180,536
Surplus/(Deficit) before assoc.		(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	98,408	(10,660)	0	0
Taxation													-	-	-	-
Attributable to minorities													-	-	-	-
Share of surplus/ (deficit) of associate													-	-	-	-
Surplus/(Deficit)	1	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	(9,915)	98,408	(10,660)	0	0

Choose name from list - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description		Ref	Budget Year 2012/13											Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Revenue - Standard																	
Governance and administration			7,592	7,592	7,592	7,592	7,592	7,592	7,592	7,592	7,592	7,592	7,591	7,591	91,098	96,810	103,176
Executive and council			6,687	6,687	6,687	6,687	6,687	6,687	6,687	6,687	6,687	6,687	6,687	6,687	80,241	85,410	91,206
Budget and treasury office			905	905	905	905	905	905	905	905	905	905	905	904	10,857	11,399	11,969
Corporate services			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Community and public safety			21	21	21	21	21	21	21	21	21	21	21	21	250	262	275
Community and social services			5	5	5	5	5	5	5	5	5	5	5	4	55	58	60
Sport and recreation			15	15	15	15	15	15	15	15	15	15	15	15	185	194	204
Public safety			1	1	1	1	1	1	1	1	1	1	1	1	10	11	11
Housing			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Economic and environmental services			764	764	764	764	764	764	764	764	764	764	764	764	9,172	8,580	9,009
Planning and development			107	107	107	107	107	107	107	107	107	107	107	107	1,288	302	317
Road transport			657	657	657	657	657	657	657	657	657	657	657	657	7,884	8,278	8,692
Environmental protection			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services			5,145	5,145	5,145	5,145	5,145	5,145	5,145	5,145	5,145	5,145	5,145	5,146	61,746	64,834	68,075
Electricity			3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,219	3,220	38,633	40,565	42,593
Water			884	884	884	884	884	884	884	884	884	884	884	884	10,610	11,140	11,698
Waste water management			562	562	562	562	562	562	562	562	562	562	562	562	6,739	7,076	7,430
Waste management			480	480	480	480	480	480	480	480	480	480	480	480	5,764	6,052	6,355
Other			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Standard			13,522	13,522	13,522	13,522	13,522	13,522	13,522	13,522	13,522	13,522	13,522	13,521	162,265	170,486	180,536
Expenditure - Standard																	
Governance and administration			6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	6,000	5,999	71,999	65,563	70,367
Executive and council			3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	3,338	40,061	35,046	38,055
Budget and treasury office			1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	1,993	23,916	22,093	23,467
Corporate services			669	669	669	669	669	669	669	669	669	669	669	668	8,023	8,424	8,845
Community and public safety			1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,028	1,468	12,777	13,416	14,087
Community and social services			458	458	458	458	458	458	458	458	458	458	458	458	5,498	5,772	6,061
Sport and recreation			351	351	351	351	351	351	351	351	351	351	351	352	4,217	4,428	4,650
Public safety			123	123	123	123	123	123	123	123	123	123	123	122	1,472	1,545	1,623
Housing			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health			96	96	96	96	96	96	96	96	96	96	96	536	1,590	1,670	1,753
Economic and environmental services			1,739	1,739	1,739	1,739	1,739	1,739	1,739	1,739	1,739	1,739	1,739	1,637	20,762	20,750	21,787
Planning and development			907	907	907	907	907	907	907	907	907	907	907	907	10,885	10,379	10,898
Road transport			832	832	832	832	832	832	832	832	832	832	832	730	9,877	10,370	10,889
Environmental protection			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Trading services			5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	5,558	66,691	70,026	73,527
Electricity			3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	3,794	45,525	47,802	50,192
Water			530	530	530	530	530	530	530	530	530	530	530	530	6,365	6,683	7,017
Waste water management			497	497	497	497	497	497	497	497	497	497	497	497	5,958	6,256	6,569
Waste management			737	737	737	737	737	737	737	737	737	737	737	737	8,843	9,285	9,749
Other			58	58	58	58	58	58	58	58	58	58	58	58	696	731	768
Total Expenditure - Standard			14,382	14,382	14,382	14,382	14,382	14,382	14,382	14,382	14,382	14,382	14,382	14,720	172,925	170,486	180,536
Surplus/(Deficit) before assoc.			(860)	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(1,199)	(10,660)	0	0
Share of surplus/ (deficit) of associate			—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)		1	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(860)	(1,199)	(10,660)	0	0

Choose name from list - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Capital Expenditure - Standard	1															
Governance and administration		1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	1,362	16,349	17,244	18,237
Executive and council		1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	15,959	16,835	17,807
Budget and treasury office		33	33	33	33	33	33	33	33	33	33	33	33	390	410	430
Corporate services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and public safety		7	7	7	7	7	7	7	7	7	7	7	8	90	95	99
Community and social services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public safety		3	3	3	3	3	3	3	3	3	3	3	3	40	42	44
Housing		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health		4	4	4	4	4	4	4	4	4	4	4	4	50	53	55
Economic and environmental services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading services		102	102	102	102	102	102	102	102	102	102	102	78	1,205	1,265	1,329
Electricity		-	-	-	-	-	-	-	-	-	-	-	5	5	5	6
Water		17	17	17	17	17	17	17	17	17	17	17	17	200	210	221
Waste water management		68	68	68	68	68	68	68	68	68	68	68	68	820	861	904
Waste management		18	18	18	18	18	18	18	18	18	18	18	(13)	180	189	198
Other		0	0	0	0	0	0	0	0	0	0	0	0	5	5	6
Total Capital Expenditure - Standard	2	1,473	1,473	1,473	1,473	1,473	1,473	1,473	1,473	1,473	1,473	1,473	1,448	17,649	18,609	19,670

Choose name from list - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Cash Receipts By Source													1		
Property rates	–	–	2,188	2,188	2,188	2,188	2,188	2,188	2,188	2,188	2,188	6,563	26,250	27,563	28,941
Property rates - penalties & collection charges	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - electricity revenue	–	–	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	3,166	9,498	37,989	39,889	41,883
Service charges - water revenue	–	–	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	1,440	4,321	17,285	18,149	19,057
Service charges - sanitation revenue	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Service charges - refuse revenue	–	–	478	478	478	478	478	478	478	478	478	1,435	5,740	6,027	6,328
Service charges - other	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Rental of facilities and equipment	–	–	55	55	55	55	55	55	55	55	55	165	661	694	729
Interest earned - external investments	–	–	3	3	3	3	3	3	3	3	3	9	36	38	40
Interest earned - outstanding debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Dividends received	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Fines	–	–	467	467	467	467	467	467	467	467	467	1,400	5,602	5,882	6,176
Licences and permits	–	–	4	4	4	4	4	4	4	4	4	13	50	53	55
Agency services	–	–	189	189	189	189	189	189	189	189	189	568	2,272	2,386	2,505
Transfer receipts - operational	–	–	3,162	3,162	3,162	3,162	3,162	3,162	3,162	3,162	3,162	9,487	37,948	40,925	44,366
Other revenue	–	–	959	959	959	959	959	959	959	959	959	2,876	11,503	12,078	12,682
Cash Receipts by Source	–	–	12,111	12,111	12,111	12,111	12,111	12,111	12,111	12,111	12,111	36,334	145,336	153,683	162,762
Other Cash Flows by Source															
Transfer receipts - capital	–	–	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	1,411	4,232	16,929	16,803	17,774
Contributions recognised - capital & Contributed a	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Proceeds on disposal of PPE	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Short term loans	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Borrowing long term/refinancing	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Increase (decrease) in consumer deposits	(19,397)	–	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	1,167	3,502	(5,389)	(6,088)	(6,392)
Decrease (increase) in non-current debtors	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) other non-current receivable	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Decrease (increase) in non-current investments	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Total Cash Receipts by Source	(19,397)	–	14,689	14,689	14,689	14,689	14,689	14,689	14,689	14,689	14,689	44,069	156,876	164,398	174,143
Cash Payments by Type															
Employee related costs	–	–	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	5,189	15,568	62,271	65,385	68,654
Remuneration of councillors	–	–	360	360	360	360	360	360	360	360	360	1,080	4,322	4,538	4,765
Finance charges	–	–	102	102	102	102	102	102	102	102	102	305	1,219	1,280	1,344
Bulk purchases - Electricity	–	–	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	2,930	8,790	35,162	36,920	38,766
Bulk purchases - Water & Sewer	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Other materials	–	–	761	761	761	761	761	761	761	761	761	2,283	9,132	9,589	10,068
Contracted services	–	–	699	699	699	699	699	699	699	699	699	2,096	8,383	8,802	9,243
Transfers and grants - other municipalities	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Transfers and grants - other	–	–	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	1,602	4,807	19,229	19,173	20,474
Other expenditure	–	–	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	1,879	5,637	22,547	18,711	20,830
Cash Payments by Type	–	–	13,522	13,522	13,522	13,522	13,522	13,522	13,522	13,522	13,522	40,566	162,265	164,398	174,143
Other Cash Flows/Payments by Type															
Capital assets	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–
Repayment of borrowing	31,842	–	(2,654)	(2,654)	(2,654)	(2,654)	(2,654)	(2,654)	(2,654)	(2,654)	(2,654)	(7,960)	–	–	–
Other Cash Flows/Payments	–	–	439	439	439	439	439	439	439	439	439	1,317	5,271	–	–
Total Cash Payments by Type	31,842	–	11,308	11,308	11,308	11,308	11,308	11,308	11,308	11,308	11,308	33,924	167,536	164,398	174,143
NET INCREASE/(DECREASE) IN CASH HELD	(51,239)	–	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	3,382	10,145	(10,660)	0	0
Cash/cash equivalents at the month/year begin:	–	(51,239)	(51,239)	(47,857)	(44,476)	(41,094)	(37,713)	(34,331)	(30,950)	(27,568)	(24,186)	(20,805)	–	(10,660)	(10,660)
Cash/cash equivalents at the month/year end:	(51,239)	(51,239)	(47,857)	(44,476)	(41,094)	(37,713)	(34,331)	(30,950)	(27,568)	(24,186)	(20,805)	(10,660)	(10,660)	(10,660)	(10,660)

2.10 Annual budgets and SDBIPs – internal departments

Annual budget is attached as Annexure **C**. Explanatory notes on internal votes will be included in final approval of the budget.

SDBIPs is attached as Annexure **D** can be viewed in municipal website.

2.11 Contracts having future budgetary implications

The municipality does not have any contracts that may exceed the

2.12 Capital expenditure details

The following table represent the proposed capital projects for the MTREF 2012/13 – 2014/145.

The capital projects are funded through internal surplus and external sources which are: MIG and Nkangala District Municipality.

MUNICIPAL INFRASTRUCTURE GRANT

Source of Financing	Vote nr	Projects		Cost 2013	Cost 2014	Cost 2015
MIG	19-305004	Paving of Manzini street	Siyathuthuka	72,047.70		
MIG	19-305004	Completion of main bus route in extension 03	Siyathuthuka	29,673.71		
MIG	19-305004	Installation of highmast lights in Siyathuthuka	Siyathuthuka	82,668.69		
MIG	19-305004	Installation of highmast lights in extension 03	Emthonjeni	54,504.43		
MIG	19-305004	Rehabilitation of waste site phase 1	Belfast	3,893,670.00		
MIG	19-305004	Upgrading of Water Rising (Phase 1 Retention)	Machadodorp	117,333.65		
MIG	19-305004	Upgrading of Water Rising (Phase 2)	Machadodorp	2,134,516.96		
MIG	19-305004	Upgrading of Portable Water Rising Main	Belfast	2,000,000.00		
MIG	19-305004	Replacement of Corroded Elevated Tank	Belfast	1,419,015.00		
MIG	19-305004	Connect Church Sites to Water and Sewer (Retention)	Siyathuthuka	20,122.18		
MIG	19-305004	Paving of Khayalami Street (Retention)	Siyathuthuka	96,593.82		
MIG	19-305004	Provision of services Phase 2	Emgwenya	478,750.00		
MIG	19-305004	Engineering services	Sakhelwe	476,547.75		
MIG	19-305004	Water supply in rural areas (Phase 4 Retention)	Rural Areas	247,833.17		
MIG	19-305004	Water supply in rural areas (Phase 5)	Rural Areas	3,876,428.60		
MIG	19-305004	Paving of roads (Phase 1 retention)	Dullstroom& Sakhelwe	132,844.35		
		PMU		796,450.00		
TOTAL MIG				R 15,929,000.00	R 16,803,000.00	R 17,774,000.00

NKGANGALA DISTRICT MUNICIPALITY

Source of Financing	Vote nr	Project	Area	Cost 2013	Cost 2014	Cost 2015
NDM		Building of Community hall				
NDM		Fencing two Fire House				
TOTAL NDM				R 10,930,000.00	R11,586,000.00	

CAPITAL EXPENDITURE – INTERNAL FUNDS

Source of Financing	Vote nr	Projects	Area	Cost 2013	Cost 2014	Cost 2015
Internal	06-305010	FIRE HOSES AND BRANCHES	EMAKHAZENI	40,000.00	42,000.00	44,100.00
Internal	06-305020	INTERN CAP: MACHINERY & EQUIP	EMAKHAZENI	50,000.00	52,500.00	55,125.00
Internal	20-305000	STREET BINS	EMAKHAZENI	15,000.00	15,750.00	16,537.50
Internal	20-305012	VEHICLE	EMAKHAZENI	180,000.00	189,000.00	198,450.00
Internal	21-305020	INTERN CAP: MACHINERY & EQUIP	EMAKHAZENI	20,000.00	21,000.00	22,050.00
Internal	24-305012	INTERN CAP: COMPUTER EQUIPMENT	EMAKHAZENI	30,000.00	31,500.00	33,075.00
Internal	26-305010	INTERN CAP: FURNITURE & EQUIP	EMAKHAZENI	40,000.00	42,000.00	44,100.00
Internal	26-305020	FUEL TANKS	EMAKHAZENI	350,000.00	367,500.00	385,875.00
Internal	35-305020	INTERN CAP: MACHINERY & EQUIP	EMAKHAZENI	5,000.00	5,250.00	5,512.50
Internal	40-305020	MACHINERY & EQUIPMENT	EMAKHAZENI	5,000.00	5,250.00	5,512.50
Internal	45-305020	MACHINERY & EQUIPMENT	EMAKHAZENI	200,000.00	210,000.00	220,500.00
			TOTAL INTERNAL FUNDING	935,000.00	981,750.00	1,030,837.50

TOTAL CAPITAL	27,794,000.00	17,784,750.00	18,804,837.50
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Choose name from list - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2012/13												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Multi-year expenditure to be appropriated	1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 1 - EXECUTIVE & COUNCIL		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE & ADMIN		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 3 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - HEALTH		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 7 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER MANAGEMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WATER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - OTHER		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated																
Vote 1 - EXECUTIVE & COUNCIL		1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	1,330	15,959	16,835	17,807
Vote 2 - FINANCE & ADMIN		33	33	33	33	33	33	33	33	33	33	33	33	390	410	430
Vote 3 - PLANNING & DEVELOPMENT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 4 - HEALTH		4	4	4	4	4	4	4	4	4	4	4	4	50	53	55
Vote 5 - COMMUNITY & SOCIAL SERVICES		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 6 - PUBLIC SAFETY		3	3	3	3	3	3	3	3	3	3	3	3	40	42	44
Vote 7 - SPORT & RECREATION		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - WASTE MANAGEMENT		15	15	15	15	15	15	15	15	15	15	15	15	180	189	198
Vote 9 - WASTE WATER MANAGEMENT		68	68	68	68	68	68	68	68	68	68	68	68	820	861	904
Vote 10 - ROAD TRANSPORT		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - WATER		17	17	17	17	17	17	17	17	17	17	17	17	200	210	221
Vote 12 - ELECTRICITY		0	0	0	0	0	0	0	0	0	0	0	0	5	5	6
Vote 13 - OTHER		0	0	0	0	0	0	0	0	0	0	0	0	5	5	6
Vote 14 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 -		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	17,649	18,609	19,670
Total Capital Expenditure	2	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	1,471	17,649	18,609	19,670

Choose name from list - Supporting Table SA36 Detailed capital budget																
Municipal Vote/Capital project	Ref			IDP Goal code	Individually Approved (Yes/No)	Asset Class	Asset Sub-Class	GPS co-ordinates		Prior year outcomes	2012/13 Medium Term Revenue & Expenditure Framework			Project information		
R thousand	4	Program/Project description	Project number	2	6	3	3	5	Total Project Estimate	Audited Outcome 2010/11	Current Year 2011/12 Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15	Ward location	New or renewal
Parent municipality: List all capital projects grouped by Municipal Vote																
019-305004		mig project exp			yes	Infrastructure - Road transport						15,929	16,803	17,774	Emakahzeni	new
006-305010		Fire Hoses & Branches			yes	Community						40	42	44	Emakahzeni	new
009-305020		Machinery & Equip			yes	Community						50	53	55	Emakahzeni	new
020-305022		Vehicle			yes	Heritage Assets						180	189	198	Emakahzeni	new
021-305020		Machinery & Equip			yes	Infrastructure - Sanitation						20	21	22	Emakahzeni	new
022-new		maintenance sewerage Plant			yes	Infrastructure - Sanitation	Water purification					800	840	882	Emakahzeni	new
024-305012		Computer Equipment			yes	Heritage Assets	Computers - software & programming					30	32	33	Emakahzeni	new
026-new		Fuel Tanks			yes	Heritage Assets						350	368	386	Emakahzeni	new
026-305010		Furniture &Equip			yes	Other Assets	Furniture and other office equipment					40	42	44	Emakahzeni	new
035-305020		Machinery & Equip			yes	Infrastructure - Other						5	5	55	Emakahzeni	new
040-305020		Machinery & Equip			yes	Infrastructure - Electricity						5	5	55	Emakahzeni	new
045-305020		Machinery & Equip			yes	Infrastructure - Water						200	210	221		
Parent Capital expenditure																
1												17,649	18,609	19,770		
Entities: List all capital projects grouped by Entity																
Entity A																
Water project A																
Entity B																
Electricity project B																
Entity Capital expenditure																
Total Capital expenditure																

2.13 Legislation compliance status

The Municipality operations are governed by an array of different acts.

The following Acts and prescripts are central in defining municipal boundaries and areas of influence:

- ◆ Regional Services Council Act, 1985 (Act 109 of 1985)
- ◆ Local Government: Municipal Structures Act, Act 117 of 1998 with all its amendments to date.
- ◆ Local Government : Municipal Systems Act, Act 32 of 2000 with all its amendments to date in its entirety together with regulations promulgated and applicable to high capacity municipalities.
- ◆ Local Government: Municipal Finance Management Act, Act 56 of 2004 in its entirety including regulations promulgated.
- ◆ Compliance is also given to circulars by National Treasury in line with the Municipal Systems Act and the Municipal Finance Management Act
- ◆ Local Government : Property Rates Act, Act 6 of 2004 and its promulgated regulations
- ◆ The Municipality is participating in the Municipal Financial management Internship programme, in the financial year 2011/2012 the municipality employed three interns of which one resigned in February 2011 to peruse an opportunity with the Auditor General. Since the inception of this programme the municipality has employed a total of four whom they have appointed as Deputy Manager Budget & Reporting, Deputy Manager Supply Chain Management, Senior Accountant Income and Senior Accountant Supply Chain Management. Of the four only one intern later resigned to peruse a career with a National Department.

Thus not only is Emakhazeni Municipality responsive to national government legislation, it has to comply with all the local government regulations and acts.

2.14 Other Supporting Document.

Other supporting documents entail supporting budget tables on SA1 to SA37,

Choose name from list - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
REVENUE ITEMS:											
<u>Property rates</u>	6										
Total Property Rates		9,262	11,428	16,162	14,994	25,000	19,523	16,269	26,250	27,563	28,941
<i>less Revenue Foregone</i>											
Net Property Rates		9,262	11,428	16,162	14,994	25,000	19,523	16,269	26,250	27,563	28,941
<u>Service charges - electricity revenue</u>	6										
Total Service charges - electricity revenue		15,796	24,770	28,446	46,854	46,854	27,397	22,831	37,989	39,889	41,883
<i>less Revenue Foregone</i>											
Net Service charges - electricity revenue		15,796	24,770	28,446	46,854	46,854	27,397	22,831	37,989	39,889	41,883
<u>Service charges - water revenue</u>	6										
Total Service charges - water revenue		11,874	11,580	13,949	16,462	16,462	14,701	12,250	17,285	18,149	19,057
<i>less Revenue Foregone</i>											
Net Service charges - water revenue		11,874	11,580	13,949	16,462	16,462	14,701	12,250	17,285	18,149	19,057
<u>Service charges - sanitation revenue</u>											
Total Service charges - sanitation revenue											
<i>less Revenue Foregone</i>											
Net Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-
<u>Service charges - refuse revenue</u>	6										
Total refuse removal revenue		4,647	4,257	5,322	5,467	5,467	6,007	5,006	5,740	6,027	6,328
Total landfill revenue		-	-	-	-	-	-	-	-	-	-
<i>less Revenue Foregone</i>		-	-	-	-	-	-	-	-	-	-
Net Service charges - refuse revenue		4,647	4,257	5,322	5,467	5,467	6,007	5,006	5,740	6,027	6,328
<u>Other Revenue by source</u>											
<i>List other revenue by source</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		1,982	716	3,527	26,092	28,634	2,491	2,076	11,503	12,078	12,682

		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
	3										
Total 'Other' Revenue	1	1,982	716	3,527	26,092	28,634	2,491	2,076	11,503	12,078	12,682
EXPENDITURE ITEMS:											
<u>Employee related costs</u>											
Basic Salaries and Wages	2	18,207	20,456	31,082	37,605	37,549	28,547	23,789	37,544	39,421	41,392
Pension and UIF Contributions		3,943	4,671	6,666	8,752	8,952	6,517	5,431	8,879	9,323	9,790
Medical Aid Contributions		946	1,304	1,672	2,459	2,571	1,695	1,413	2,539	2,666	2,800
Overtime		1,937	2,818	3,351	2,959	2,834	2,542	2,118	2,982	3,131	3,288
Performance Bonus		1,412	1,659	2,291	3,384	3,284	2,489	2,074	3,375	3,544	3,721
Motor Vehicle Allowance		2,438	2,767	4,019	5,229	5,325	4,244	3,537	5,339	5,606	5,886
Cellphone Allowance		-	-	2,088	-	-	-	-	-	-	-
Housing Allowances		71	68	66	83	83	53	44	83	87	91
Other benefits and allowances		-	-	-	90	90	-	-	126	132	139
Payments in lieu of leave		-	-	1,590	-	-	-	-	-	-	-
Long service awards		-	-	-	-	-	-	-	-	-	-
Post-retirement benefit obligations	4	-	-	-	-	-	-	-	-	-	-
sub-total	5	28,955	33,743	52,825	60,562	60,689	46,087	38,406	60,868	63,911	67,107
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	28,955	33,743	52,825	60,562	60,689	46,087	38,406	60,868	63,911	67,107
<u>Contributions recognised - capital</u>											
<i>List contributions by contract</i>		-	-	1,343	-	-	-	-	-	-	-
Total Contributions recognised - capital		-	-	1,343	-	-	-	-	-	-	-
<u>Depreciation & asset impairment</u>											
Depreciation of Property, Plant & Equipment		-	-	-	-	2,915	-	-	2,915	-	-
Lease amortisation		1,745	2,530	2,750	-	-	-	-	-	-	-

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Allocations to organs of state:											
Electricity		-	-	-	-	-	-	-	-	-	-
Water		-	-	-	-	-	-	-	-	-	-
Sanitation		-	-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-	-
Total contracted services		3,312	3,764	4,170	4,880	4,880	2,738	2,282	17,872	10,400	12,193
Other Expenditure By Type	-										
Collection costs		-	-	-	-	-	-	-	-	-	-
Contributions to 'other' provisions		23	55	71	130	110	54	45			
Consultant fees		1,246	2,786	2,248	1,080	2,980	309	257			
Audit fees		550	1,275	1,289	1,626	1,626	2,220	1,850	1,707	1,793	1,882
General expenses	3	19,587	20,272	18,884	29,974	29,596	13,838	11,532	28,294	30,180	31,958
<i>List Other Expenditure by Type</i>		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-
		4,228	6,253	6,567	9,302	9,579	3,489	2,907	9,078	9,532	10,009
Total 'Other' Expenditure	1	25,634	30,641	29,060	42,112	43,891	19,910	16,592	39,080	41,505	43,849
Repairs and Maintenance by Expenditure Item	8										
Employee related costs											

Other materials											
Contracted Services											
Other Expenditure											
Total Repairs and Maintenance Expenditure	9	-	-	-	-	-	-	-	-	-	-

Choose name from list - Supporting Table SA2 Matrix Financial Performance Budget (revenue source/expenditure type and dept.)

Description	Ref	Vote 1 - EXECUTIVE & COUNCIL	Vote 2 - FINANCE & ADMIN	Vote 3 - PLANNING & DEVELOPME NT	Vote 4 - HEALTH	Vote 5 - COMMUNITY & SOCIAL SERVICES	Vote 6 - PUBLIC SAFETY	Vote 7 - SPORT & RECREATI ON	Vote 8 - WASTE MANAGEME NT	Vote 9 - WASTE WATER MANAGEME NT	Vote 10 - ROAD TRANSPORT	Vote 11 - WATER	Vote 12 - ELECTRICIT Y	Vote 13 - OTHER	Vote 14 -	Vote 15 -	Total
R thousand	1																
Revenue By Source																	
Property rates		26,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,250
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue		-	-	-	-	-	-	-	-	-	-	-	37,989	-	-	-	37,989
Service charges - water revenue		-	-	-	-	-	-	-	-	6,712	-	10,573	-	-	-	-	17,285
Service charges - sanitation revenue		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue		-	-	-	-	-	-	-	5,740	-	-	-	-	-	-	-	5,740
Service charges - other		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		-	511	-	-	13	-	137	-	-	-	-	-	-	-	-	661
Interest earned - external investments		-	36	-	-	-	-	-	-	-	-	-	-	-	-	-	36
Interest earned - outstanding debtors		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines		-	-	-	-	2	-	-	-	-	5,600	-	-	-	-	-	5,602
Licences and permits		-	-	-	-	-	-	41	-	-	9	-	-	-	-	-	50
Agency services		-	-	-	-	-	-	-	-	-	2,272	-	-	-	-	-	2,272
Other revenue		114	10,310	288	-	40	10	8	24	27	2	37	644	-	-	-	11,503
Transfers recognised - operational		53,877	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	54,877
Gains on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue (excluding capital transfers and contributions)		80,241	10,857	1,288	-	55	10	185	5,764	6,739	7,884	10,610	38,633	-	-	-	162,265
Expenditure By Type																	
Employee related costs		6,644	14,998	8,351	1,139	2,515	1,108	3,710	5,785	4,007	6,907	2,305	2,221	665	-	-	60,353
Remuneration of councillors		4,322	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,322
Debt impairment		2,355	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,355
Depreciation & asset impairment		-	2,915	-	-	-	-	-	-	-	-	-	-	-	-	-	2,915
Finance charges		-	-	-	-	-	-	207	-	212	-	-	800	-	-	-	1,219
Bulk purchases		-	-	-	-	-	-	-	-	-	-	-	35,162	-	-	-	35,162
Other materials		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services		366	2,000	-	-	2,663	-	-	-	-	-	-	-	-	-	-	5,029
Transfers and grants		18,229	-	1,000	-	-	-	-	-	-	-	-	-	-	-	-	19,229
Other expenditure		8,145	12,025	1,534	452	319	364	300	3,058	1,739	2,970	4,060	7,343	31	-	-	42,340
Loss on disposal of PPE		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure		40,061	31,938	10,885	1,590	5,498	1,472	4,217	8,843	5,958	9,877	6,365	45,525	696	-	-	172,925
Surplus/(Deficit)		40,180	(21,082)	(9,597)	(1,590)	(5,443)	(1,462)	(4,032)	(3,079)	781	(1,993)	4,245	(6,892)	(696)	-	-	(10,660)
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		40,180	(21,082)	(9,597)	(1,590)	(5,443)	(1,462)	(4,032)	(3,079)	781	(1,993)	4,245	(6,892)	(696)	-	-	(10,660)

References

1. Departmental columns to be based on municipal organisation structure

Choose name from list - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand											
ASSETS											
Call investment deposits											
Call deposits < 90 days		160	165	165	—	—	—	—	—	—	—
Other current investments > 90 days		—	—	—	—	—	—	—	—	—	—
Total Call investment deposits	2	160	165	165	—	—	—	—	—	—	—
Consumer debtors											
Consumer debtors		50,243	61,127	77,706	—	—	1,016,449	87,085	—	—	—
Less: Provision for debt impairment		—	—	(59,863)	—	—	(718,356)	(59,863)	—	—	—
Total Consumer debtors	2	50,243	61,127	17,843	—	—	298,093	27,222	—	—	—
Debt impairment provision											
Balance at the beginning of the year		—	—	(59,863)	—	—	(718,356)	(59,863)	—	—	—
Contributions to the provision		—	—	—	—	—	—	—	—	—	—
Bad debts written off		—	—	—	—	—	—	—	—	—	—
Balance at end of year		—	—	(59,863)	—	—	(718,356)	(59,863)	—	—	—
Property, plant and equipment (PPE)											
PPE at cost/valuation (excl. finance leases)		20,412	29,849	39,770	—	—	477,240	39,770	—	—	—
Leases recognised as PPE	3	—	—	—	—	—	—	—	—	—	—
Less: Accumulated depreciation		1,951	5,070	7,604	—	—	91,247	7,604	—	—	—
Total Property, plant and equipment (PPE)	2	18,460	24,779	32,166	—	—	385,993	32,166	—	—	—
LIABILITIES											
Current liabilities - Borrowing											
Short term loans (other than bank overdraft)		0	903	981	—	—	—	—	—	—	—
Current portion of long-term liabilities		—	—	—	—	—	—	—	—	—	—
Total Current liabilities - Borrowing		0	903	981	—	—	—	—	—	—	—
Trade and other payables											
Trade and other creditors		25,627	37,725	47,407	—	—	543,465	46,575	—	—	—
Unspent conditional transfers		(5,195)	6,996	5,909	—	—	73,647	6,438	—	—	—
VAT		(15,892)	(21,793)	(27,518)	—	—	(373,122)	(33,411)	—	—	—
Total Trade and other payables	2	4,541	22,928	25,797	—	—	243,990	19,602	—	—	—
Non current liabilities - Borrowing											
Borrowing	4	1,776	1,937	—	—	—	22,929	6,134	—	—	—
Finance leases (including PPP asset element)		2,879	1,074	(0)	—	—	8,913	539	—	—	—
Total Non current liabilities - Borrowing		4,656	3,011	(0)	—	—	31,842	6,673	—	—	—
Provisions - non-current											
Retirement benefits		—	—	—	—	—	—	—	—	—	—
List other major provision items		—	—	—	—	—	—	—	—	—	—
Refuse landfill site rehabilitation		—	—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—	—
Total Provisions - non-current		—	—	—	—	—	—	—	—	—	—
CHANGES IN NET ASSETS											
Accumulated Surplus/(Deficit)											
Accumulated Surplus/(Deficit) - opening balance		—	—	—	—	—	—	—	—	—	—
GRAP adjustments		—	—	—	—	—	—	—	—	—	—
Restated balance		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)		(6,707)	(8,241)	(62,754)	15,957	15,421	16,341	13,617	6,269	16,803	17,774
Appropriations to Reserves		—	—	—	—	—	—	—	—	—	—
Transfers from Reserves		—	—	—	—	—	—	—	—	—	—
Depreciation offsets		—	—	—	—	—	—	—	—	—	—
Other adjustments		—	—	—	—	—	—	—	—	—	—
Accumulated Surplus/(Deficit)	1	(6,707)	(8,241)	(62,754)	15,957	15,421	16,341	13,617	6,269	16,803	17,774
Reserves											
Housing Development Fund		—	—	—	—	—	—	—	—	—	—
Capital replacement		—	—	—	—	—	—	—	—	—	—
Self-insurance		—	—	—	—	—	—	—	—	—	—
Other reserves		—	—	—	—	—	—	—	—	—	—
Revaluation		—	—	—	—	—	—	—	—	—	—
Total Reserves	2	—	—	—	—	—	—	—	—	—	—
TOTAL COMMUNITY WEALTH/EQUITY	2	(6,707)	(8,241)	(62,754)	15,957	15,421	16,341	13,617	6,269	16,803	17,774

Total capital expenditure includes expenditure on nationally significant priorities:

Provision of basic services											

Choose name from list - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand												
Services charges: Sanitation Revenue	Service Delivery			4,705	4,828	5,511	5,467	5,467		5,740	6,027	6,328
Services charges: Refuse removals revenue	Services delivery			4,647	4,257	4,713	6,392	6,392		6,712	7,047	7,400
Other revenue	Sevices delivery			10,458	4,864	20,095	35,702	38,246		21,124	21,130	22,186
Economical Monetary Management	Financial Viability			774	752	789	71,917	81,923		74,813	78,553	82,481
Public Safety	Services delivery			953	1,105	2,002						
Municipal Transformation and organisation Development	Services			22,093	30,113	41,011	47,903	44,855		54,877	57,728	62,140
							</					

Choose name from list - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

[illegible]

Strategic Objective	Goal	Goal Code	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand												
Institutional Transformation, Good Governance & Public participation	Governance & Administration	A		2,589	11,712	11,582	22,214	13,131		16,349	17,244	18,236
Service Delivery and Infrastructure Developments	Community Services & Public Safety	B		1,527	80	1,856				90	95	99
Service Delivery and Infrastructure Developments	Economic & Environmental Services	C		8	85	35				–		
Service Delivery and Infrastructure Developments	Trading Services	D		8,978	280	275	8,842			1,210	1,270	1,335
		E										
		F										
		G										
		H										
		I										
		J										
		K										
		L										
		M										
		N										
		O										
		P										
Allocations to other priorities			3									
Total Capital Expenditure			1	13,102	12,157	13,748	31,056	13,131	–	17,649	18,609	19,670

Choose name from list Supporting Table SA10 Funding measurement												
Description	MFMA section	Ref	2008/9	2009/10	2010/11	Current Year 2011/12				2012/13 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(47,795)	(46,022)	(58,621)	-	2,915	(11,566)	1,574	(412,475)	(412,475)	(412,475)
Cash + investments at the yr end less applications - R'000	18(1)b	2	(29,155)	(3,576)	(52,541)	-	-	(1,935,352)	(56,774)	-	-	-
Cash year end/monthly employee/supplier payments	18(1)b	3	(9.0)	(7.7)	(4.6)	-	0.3	(1.6)	0.3	(45.3)	(35.4)	(33.4)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(6,707)	(8,241)	(62,754)	15,957	15,421	16,341	13,617	6,269	16,803	17,774
Service charge rev % change - macro CPIX target exclusive	18(1)a,(2)	5	N.A.	19.1%	16.8%	25.1%	5.9%	(33.9%)	(22.7%)	(12.9%)	(1.0%)	(1.0%)
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	(0.3%)	80.2%	161.1%	100.0%	100.0%	(299.2%)	86.1%	396.8%	100.0%	100.0%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	10.0%	0.0%	93.1%	2.7%	2.4%	0.0%	0.0%	2.7%	2.5%	2.5%
Capital payments % of capital expenditure	18(1)c,19	8	2.1%	6.2%	11.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	6.8%	3.3%	0.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Govt. legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	21.7%	(69.1%)	(100.0%)	0.0%	0.0%	(91.0%)	0.0%	0.0%	0.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Asset renewal % of capital budget	20(1)(vi)	14	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13 % incr.	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates				30.31	34.30	34.30		12.5%	38.59	43.41	48.84
Electricity: Basic levy				91.39	110.02	110.02		11.3%	122.45	136.29	151.69
Electricity: Consumption				81.84	98.52	98.52		11.3%	109.65	122.04	135.83
Water: Basic levy				82.79	93.13	93.13		12.5%	104.77	117.87	132.60
Water: Consumption				24.05	27.05	27.05		12.5%	30.43	34.24	38.51
Sanitation				145.99	164.25	164.25		12.5%	184.78	207.88	233.86
Refuse removal				100.90	114.27	114.27		12.5%	128.55	144.62	162.70
Other				101.00	113.69	113.69		12.5%	127.90	143.89	161.88
sub-total		-	-	658.27	755.23	755.23	-	12.2%	847.13	950.24	1,065.92
VAT on Services											
Total large household bill:		-	-	658.27	755.23	755.23	-	12.2%	847.13	950.24	1,065.92
% increase/-decrease			-	-	14.7%	-	(100.0%)		-	12.2%	12.2%
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption											
Water: Basic levy											
Water: Consumption											
Sanitation											
Refuse removal											
Other											
sub-total		-	-	-	-	-	-	-	-	-	-
VAT on Services											
Total small household bill:		-	-	-	-	-	-	-	-	-	-
% increase/-decrease			-	-	-	-	-		-	-	-

Choose name from list - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		160	165	165	165	65	80	80	60	70
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	160	165	165	165	65	80	80	60	70
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		160	165	165	165	65	80	80	60	70

Choose name from list - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
Name of institution & investment ID	1	Yrs/Months								Rand thousand	
Parent municipality											
Fnb - 32 - Day 74006889065		Short term	32-Day Acc						Less than 90 days	18	
Fnb - Call Acc 61165004600		Short term	Call Acc						Less than 90 days	37	
Fnb - Call Acc 62178430212		Short term	Call Acc						Less than 90 days	3	
Fnb - Call Acc 62076419508		Short term	Call Acc						Less than 90 days	22	
Municipality sub-total										80	-
Entities											

Choose name from list - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2008/9	2009/10	2010/11	Current Year 2011/12			2012/13 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2012/13	Budget Year +1 2013/14	Budget Year +2 2014/15
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		19,719	23,887	29,859	33,602	31,090	27,840	37,948	40,925	44,366
Local Government Equitable Share		17,484	22,224	28,324	31,562	29,050	25,392	35,648	38,555	41,666
		-	-	-	-	-	-	-	-	-
		1,500	935	1,000	1,250	1,250	1,500	1,500	1,500	1,750
		735	727	535	790	790	948	800	870	950
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other transfers/grants [insert description]		-	-	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	19,719	23,887	29,859	33,602	31,090	27,840	37,948	40,925	44,366
Capital Transfers and Grants										
National Government:		1,670	5,894	7,762	13,131	13,131	13,237	15,929	16,803	17,774
		1,670	5,894	7,762	13,131	13,131	13,237	15,929	16,803	17,774
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other capital transfers/grants [insert desc]		-	-	-	-	-	-	-	-	-
Provincial Government:		-	250	-	1,170	634	410	1,000	-	-
Other capital transfers/grants [insert description]		-	250	-	1,170	634	410	1,000	-	-
District Municipality:		700	-	-	-	-	-	-	-	-
[insert description]		700	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Other grant providers:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-
Total Capital Transfers and Grants	5	2,370	6,144	7,762	14,301	13,765	13,648	16,929	16,803	17,774
TOTAL RECEIPTS OF TRANSFERS & GRANTS		22,089	30,031	37,621	47,903	44,855	41,488	54,877	57,728	62,140

Choose name from list - Supporting Table SA32 List of external mechanisms

[illegible]

2.14.1 Other Tables are Still pending shall be done in final budget

- SA 34a.b.c.d
- SA 7,8,11,9
- SA 12 &

QUALITY CERTIFICATION OF THE MUNICIPAL MANAGER

Dear Sir/Madam

I Mr. O.N Nkosi, the Municipal Manager of Emakhazeni Local Municipality, hereby certify that the annual budget and supporting documents have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the act, and that the annual budget and the supporting documents are consistent with the Integrated Development Plan (IDP) of the Municipality.

Name : **MR. O.N. NKOSI**
MUNICIPAL MANAGER

Municipal Code : MP314

Signature : _____

Date : _____

SEWERAGE Tariffs 2012/13		TARIFF CODE	EMGWENYA	EMTHONJENI	SAKHELWE	SIYATHUTHUKA	EMAKHAZENI	DULLSTROOM	ENTOKOZWENI	EMGWENYA TOWN	5%	PROPOSED TARIFF 2012/13 ALL TOWNS
RESIDENTIAL												
BASIC CHARGE	P/TOILET P/STAND P/MONTH	601					R 54.53	R 54.53	R 54.53	R54.53	R 2.73	R 57.26
SEWERAGE	P/TOILET P/STAND P/MONTH	610	R 29.59	R 29.59	R 29.59	R 29.59					1.48	31.07
RESIDENTIAL (SEPTIC TANK)												
BASIC CHARGE	P/STAND P/MONTH	302	R 48.47	R 48.47	R 48.47	R 48.47	R 48.47	R 48.47	R 48.47	R 48.47	R 2.42	R 50.89
CLEARING OF TANK	P/LOAD	603	R 70.84	R 70.84	R 70.84	R 70.84	R 70.84	R 70.84	R 70.84	R 70.84	R 3.54	R 74.38
BUSINESS												
SEWERAGE	P/TOILET P/STAND P/MONTH	602	R 63.12	R 63.12	R 63.12	R 63.12	R 63.12	R 63.12	R 63.12	R 63.12	R 3.16	R 66.28
BASIC CHARGE	P/STAND P/MONTH	303	63.12	63.12	63.12	63.12	63.12	63.12	63.12	63.12	R 3.16	R 66.28
BUSINESS (SEPTIC TANK)												
BASIC CHARGE	P/STAND P/MONTH	302	R 54.53	R 54.53	R 54.53	R 54.53	R 53.53	R 54.53	R 54.53	R 54.53	R 2.73	R57.26
CLEARING OF TANK	P/LOAD	604	R 70.84	R 70.84	R 70.84	R 70.84	R 70.84	R 70.84	R 70.84	R 70.84	R 3.54	R 74.38
FINE: NON CONNECTION	P/MONTH		R 89.93	R 89.93	R 89.93	R 89.93	R89.93	R 89.93	R 89.93	R 89.93	R 5	R 94.43

REFUSE Tariffs 2012/13		TARIFF CODE	EMGWENYA	EMTHONJENI	SAKHELWE	SIYATHUTHUKA	EMAKHAZENI	DULLSTROOM	ENTOKOZWENI	EMGWENYA TOWN	5%	PROPOSED TARIFF 2012/13 ALL TOWNS
RESIDENTIAL												
BASIC CHARGE	P/MONTH	801					R 66.16	R 66.16	R 66.16	R 66.16	R 3.31	R 69.47
BASIC CHARGE	P/MONTH	805	R 47.36	R 47.36	R 47.36	R 47.36					R 2.37	R 49.73
BUSINESS												
BASIC CHARGE	P/DRUM P/MONTH TWICE A WEEK	802	R131.19	R131.19	R131.19	R131.19	R131.19	R131.19	R131.19	R131.19	R 6.56	R137.75

WATER Tariffs 2012/13		TARIFF CODE	EMGWENYA	EMTHONJENI	SAKHELWE	SIYATHUTHUKA	EMAKHAZENI	DULLSTROOM	ENTOKOZWENI	EMGWENYA TOWN	5%	PROPOSED TARIFF 2012/13 ALL TOWNS
RESIDENTIAL												
BASIC CHARGE	P/MONTH	401					R55.09	R55.09	R55.09	R55.09	R 2.75	R 57.84
BASIC CHARGE	P/MONTH	407	R 28.82	R 28.82	R 28.82	R 28.82					R 1.44	R 30.26
CONSUMPTION	10kl (6kl free)		R 24.05	R 24.05	R 24.05	R 24.05	R24.05	R24.05	R24.05	R24.05	R 1.20	R 25.25
FLAT RATE DUE NON CONNECTION	P/MONTH	704	R 7.50		R 7.50							R 7.50
CONSUMPTION	6 KL FREE		0	0	0	0	0	0	0	0		0
	7-20KL	701	R 2.706	R 2.706	R 2.706	R 2.706	R 2.706	R 2.706	R 2.706	R 2.706	0.14	R 2.84
	20-30KL	701	R 4.301	R 4.301	R 4.301	R 4.301	R 4.301	R 4.301	R 4.301	R 4.301	0.21	R 4.56

	30-40KL	701	R 5.532	R 5.532	R 5.532	R 5.532	R 5.532	R 5.532	R 5.532	R 5.532	0.28	R 5.81
	50-KL	701	7.091	7.091	7.091	7.091	7.091	7.091	7.091	7.091	0.35	R 7.45
BUSINESS												
BASIC CHARGE IMPROVED/UNIMP	P/STAND P/MONTH	403	R74.96	R74.96	R74.96	R74.96	R74.96	R74.96	R74.96	R74.96	R 3.75	R 78.71
CONSUMPTION	0-20kl	702	R 3.27	R 3.27	R 3.27	R 3.27	R 3.27	R 3.27	R 3.27	R 3.27	0.16	R 3.43
	21-30kl	702	R 4.96	R 4.96	R 4.96	R 4.96	R 4.96	R 4.96	R 4.96	R 4.96	0.25	R 5.21
	31-40kl	702	R 6.86	R 6.86	R 6.86	R 6.86	R 6.86	R 6.86	R 6.86	R 6.86	0.34	R 7.20
	41-50kl	702	R 8.15	R 8.15	R 8.15	R 8.15	R 8.15	R 8.15	R 8.15	R 8.15	0.41	R 8.56
	51 – kl	702	R 9.02	R 9.02	R 9.02	R 9.02	R 9.02	R 9.02	R 9.02	R 9.02	0.45	R 9.47

<p style="text-align: center;">ASSESSMENT RATES Tariffs 2012/13 PROPOSED TARIFF 2012/13 Cents per R 1.00</p>		
Residential with the exclusion of the first R15 000 of assessed market value including government owned	R 0.0060 Applicable to properties with a market value of R 100,000.00 and more	<p>NEW TARIFF STRUCTURE - ASSESSMENT RATES In terms of Section 24 of the Local Government Municipal Property Rates Act, Act 6 of 2004, property tax will be levied on market value of all rateable properties within the municipal area and differentiates as follows among the different categories of properties:</p> <ul style="list-style-type: none"> • Tariff multiplied by valuation roll valuation per site or stand • Prior years tariffs were according to attached annexure (A) page 6.1 <p>An example calculation can be the following</p> <p>Land market value = R 1 000 000 Usage = Business and commercial including government owned Tariff = .0191 cents in the rand Calculation</p>
For properties less than R 100,000.00 market value a flat rate of R 504 per year (R 42 per month) will be charged	R 504 Flat rate per Year.	
Accommodation establishments	R 0.0151	
Business and commercial including government owned	R 0.0191	
Industrial and power stations	R 0.1582	

Public service infrastructure	R 0.1586	R 1 000 000 x R 0,0204 = R 19 152.00 per year which equals R 1 596 per month.
Farms including agricultural small holdings used for agricultural/residential purposes	R 0.0151	
Farms including agricultural small holdings used for ecotourism/trading in or hunting of game	R 0.0151	
Farms including agricultural small holdings used for business/commercial/ industrial purposes	R 0.1654	
Farm including agricultural small holdings used for any other than the specified purposes	R 0.0151	
Mining	R 0.1654	
Public benefits organisations	0.00	
Schools including government owned	R 0.0151	
Multiple use premises according to the major use, should it be: Residential Commercial/industrial Accommodation establishment	R 0.0060 R 0.0191 R 0.0151	
Privately owned roads/parks, subject to the stipulations of Section 17(2)(b) of Act 6 of 2004,	R 0.0060	
Privately owned towns serviced by the owner	R 0.0151	

EMAKHAZEN ILOCAL MUNICIPALITY TARIFF 2012/13					
SUNDRY TARIFFS - 1				5%	VAT INCLUSIVE
		2010/2011	2011/2012	2012/2013	14%
		R	R	R	R
Application : Consolidation	per application	755.12	849.51	891.99	1,016.86
Application : Re-zoning	per application	1,812.28	2,038.82	2,140.76	2,440.47
Application : Sub-division	per application	755.12	849.50	891.98	1,016.86
Application : Town establishment	per application	2,401.27	2,701.43	2,836.50	3,233.61
Cellphone mast installation	per installation	830.63	934.45	981.18	1,118.54
Clearance certificate	per certificate	42.03	47.29	49.65	56.60
Fax : received	per page	8.41	9.46	9.94	11.33
Fax : send	1st page	8.41	9.46	9.94	11.33

Fax : send	2nd page and more	4.21	4.74	4.97	5.67
Grazing fee	per head	3.37	3.79	3.98	4.54
Information	per enquiry	16.81	18.91	19.86	22.64
Interest on arrears	30 days+ in arrears	15.50%	17.44%	0.18	0.21
Photocopy : A3	per copy	2.52	2.84	2.98	3.39
Photocopy : A4	per copy	1.68	1.89	1.98	2.26
R/D Cheques :			0.00		
Bank cost	per cheque	181.23	203.88	214.07	228.35
Admin fee	per cheque	52.85	59.46	62.43	66.59
Second dwelling		528.58	594.66	624.39	711.80
Special consent		528.58	594.66	624.39	711.80
Valuation certificate	per certificate	33.62	37.83	39.72	45.28
Zoning certificate	per certificate	80.05	90.05	94.55	107.79
MUNICIPAL BUILDINGS					
Deposit : Town hall		1,434.72	1,614.06	1,694.76	1,807.75
Deposit : Town hall equipment		981.66	1,104.36	1,159.58	1,321.92
Guarantee : Town hall	Dances/beauty contests/political	1,963.30	2,208.72	2,319.15	2,473.76
Rental : Town hall	Non-resident	981.66	1,104.36	1,159.58	1,321.92
Rental : Town hall	Resident	453.07	509.71	535.19	610.12
Chair	per chair	3.37	3.79	3.98	4.54
Table	per table	25.22	28.38	29.79	33.97
LIBRARY					
Fine	per book / per week	27.46	30.90	32.44	36.98

Membership fee : adult	per adult	27.46	30.90	32.44	36.98
Membership fee : child	per child	6.87	7.72	8.11	9.25
Membership fee : family	per family	41.19	46.34	48.66	55.47
OTHER: library					
Deposit	per person	164.75	185.35	194.61	221.86
Fine	per book / per week	41.19	46.34	48.66	55.47
Membership fee	per person	82.38	92.67	97.31	110.93

EMAKHAZEN ILOCAL MUNICIPALITY TARIFF 2012/13					
SUNDRY TARIFFS - 2				5%	
	2010/2011	2011/2012	2012/2013	VAT	
	R	R	R	INCLUSIVE	
PARKS & RECREATION					14%
DULLSTROOM					
CARAVAN/TENT:					

1 Person	per site	67.96	76.46	80.28	91.52
2 Persons	per site	78.53	88.35	92.77	105.76
3 Persons	per site	87.60	98.54	103.47	117.96
4 Persons	per site	96.66	108.74	114.17	130.16
5 Persons	per site	105.72	118.93	124.88	142.36
6 Persons	per site	117.80	132.53	139.15	158.63
BELFAST					
Camping : entrance park	per site	16.81	18.91	19.86	22.64
Camping : with electricity	per site	76.41	85.96	90.26	102.89
Camping : without electricity	per site	55.47	62.41	65.53	74.70
Day visitors	per person	22.66	25.49	26.76	30.51
Fishing	per person	15.10	16.98	17.83	20.33
Permit (12 months)	Emakhazeni residents	205.95	231.69	243.27	277.33
	Emakhazeni non-residents	302.04	339.80	356.79	406.74
Lapa : use for functions	per function	173.68	195.39	205.16	233.88
Rowing / bate boat	per person	41.19	46.34	48.66	55.47
CLEANSING					
Cleaning of stands:	per stand	As applicable	As applicable	As APPLICABLE	
Garden service		As applicable	As applicable	As APPLICABLE	
Admin fee		47%	53%	0.56	0.63

Removal : building refuse	per book / per week	245.58	276.28	290.09	330.70
Removal : garden refuse		163.72	184.19	193.39	220.47
Usage : refuse dump	per child	392.94	442.06	464.16	529.14
SEWERAGE					
Blockage : after hours	per hour	199.46	224.39	235.61	268.60
Blockage : office hours	per hour	149.37	168.05	176.45	201.15
Connection	per connection	175.73	197.69	207.58	236.64
Dumping of waste	basic charge	58.83	66.19	69.50	79.23
Dumping of waste	per kiloliter	8.75	9.84	10.33	11.78
Fine - not connected	per instance	67.23	75.64	79.42	90.54
Outside town	basic charge	58.83	66.19	69.50	79.23
Outside town	per kiloliter	8.75	9.84	10.33	11.78
Outside town	tollgate fee	As applicable	As applicable	as APPLICABLE	
Outside town	transport per km	9.92	11.16	11.72	13.36
Waste	per bag	5.04	5.67	5.95	6.79
Waste	per bakkie load	50.42	56.73	59.56	67.90

EMAKHAZENI LOCAL MUNICIPALITY BUDGET 2012/13					
SUNDRY TARIFFS - 3				5%	VAT INCLUSIVE
		2010/2011	2011/2012	2012/2013	R
		R	R		14%
BUILDING PLANS					
Application fee	per application	260.86	293.47	308.14	351.28
Inspection : building & sewerage	per inspection	233.40	262.57	275.70	314.30
Fee :	per square metre	3.02	3.40	3.57	4.07
Fee : structural steelwork & timber/Reinforced concrete	per square metre	1.29	1.45	1.52	1.73
WATER					
Connection (new occupant)	per connection	42.03	47.29	49.65	56.60
Bulk suply	per kiloliter	5.89	6.63	6.96	7.93
Deposit		336.18	378.20	397.11	452.71
New connection : 20 mm	per metre	Cost + 14.30%	Cost + 20%	cost + 25%	
New connection : 40 mm	per metre	Cost + 14.30%	Cost + 20%	cost + 25%	
Re-connection (non-payment)	per re- connection	42.03	47.29	49.65	56.60
Special reading	per reading	42.03	47.29	49.65	56.60

Testing of meter	testing per meter	100.86	113.46	119.14	135.82
Water tampering		Cost + 14.30%	Cost + 20%	cost +25%	
CEMETRY					
Booking fee		168.09	189.10	198.56	226.35
Grave : 8 feet		double tariff	double tariff	double tariff	
Grave : Emgwenya	per grave	34.33	38.62	40.55	46.23
Grave : Emthonjeni/Machadodorp	per grave	104.28	117.32	123.18	140.43
Grave : other cemtries	non-residents	305.61	343.82	361.01	411.55
Grave : other cemtries	residents	168.09	189.10	198.56	226.35
Grave : Sakhelwe	per grave	45.38	51.06	53.61	61.11
Grave : Siyathuthuka	per grave	34.33	38.62	40.55	46.23
Plans : grave stone	per application	84.04	94.55	99.28	113.18
RENT : EQUIPMENT					
Backactor	per hour	297.98	500.00	525.00	598.50
Bomac	per hour	109.27	122.93	129.07	147.14
Bulldozer	per hour	496.63	1,000.00	1,050.00	1,197.00
Compressor	per hour	218.51	245.83	258.12	294.25
Grader	per hour	357.57	700.00	735.00	837.90
Mixer	per day	258.25	290.53	305.06	347.77
Plate fibrator	per hour	79.46	89.40	93.87	107.01
Sales : soil	per load	198.65	223.49	234.66	267.51
Tipper	per hour	148.99	300.00	315.00	359.10

Tractor / loader	per hour	238.38	400.00	420.00	478.80
Water truck	per hour	198.65	223.49	234.66	267.51
LICENCES					
1 Dog		16.81	18.91	19.86	22.64
2 Dogs		25.22	28.38	29.79	33.97
3 Dogs		67.23	75.64	79.42	90.54
4 Dogs		84.04	94.55	99.28	113.18

EMAKHAZEN ILOCAL MUNICIPALITY TARIFF 2012/13					
SUNDRY TARIFFS - 4				6%	VAT INCLUSIVE
		2010/2011	2011/2012	2012/2013	R
		R	R	R	14%
FIRE BRIGADE					
After hours :	call per hour + 70%	231.30	260.21	275.83	314.44
Office hours :	call per hour	136.06	153.07	162.25	184.97
ELECTRICITY					
Deposit : businesses	per account	4,315.96	4,855.46	5,146.79	5,438.11
Deposit : residential	per account	2,157.98	2,427.73	2,573.39	2,719.06
Disconnection	per disconnection	67.45	75.88	80.43	91.69

Electricity tampering	1st tampering	8,482.63	9,542.96	10,115.54	10,688.12
Electricity tampering	2nd tampering	16,965.27	19,085.93	20,231.08	21,376.24
Re-connection	per re-connection	79.71	89.68	95.06	108.37
Re-connection (non-payment)	per re-connection	239.11	269.00	285.14	325.06
Special reading	per reading	157.53	177.23	187.86	214.16
Testing of meter	testing per meter	318.79	358.64	380.16	433.38
TRADE LICENCES					
Application	First year	168.09	189.10	200.45	211.79
	Thereafter per year	84.04	94.55	100.22	105.90
HOSTEL RENTAL					
Rental per unit per month payable in advance	EMGWENYA	rand/month	950.00	1,007.00	1,064.00
	ENTOKOZWENI	rand/month	950.00	1,007.00	1,064.00
deposit with occupation two months rental in advance with occupation	EMGWENYA	occupation	1,900.00	2,014.00	2,128.00
	ENTOKOZWENI	occupation	1,900.00	2,014.00	2,128.00

ELECTRICITY Tariffs 2012/2013 (prices is vat exclusive)												
			TARIFF CODE	EMGWENYA	EMTHONJENI	SAKHELWE	SIYATHUTHUKA	EMAKHAZENI	ENTOKOZWENI	EMGWENYA	11,03 percent increase amount	PROPOSED TARIFF 2012/13
RESIDENTIAL CONVENTIONAL												
Res Basic	BASIC CHARGE (Small)											
Res Basic	Single phase : 1 - 30 amp	per stand / per month		112.31	112.31	112.31	112.31	112.31	112.31	112.31	12.39	124.70
Res Basic	Single phase : 31 - 60 amp	per stand / per		158.21	158.21	158.21	158.21	158.21	158.21	158.21	17.45	175.66

		month											
Res Basic	Single phase : 61 - 90 amp	per stand / per month		221.30	221.30	221.30	221.30	221.30	221.30	221.30	221.30	24.41	245.71
Res Basic	Single phase : 1 - 60 amp	per stand / per month		178.24	178.24	178.24	178.24	178.24	178.24	178.24	178.24	19.66	197.90
Res Basic	Single phase : 91 - 999 amp	per stand / per month		377.04	377.04	377.04	377.04	377.04	377.04	377.04	377.04	41.59	418.63
Res Basic	BASIC CHARGE (Large)												
Res Basic	3 phase : 1 - 50 amp	per stand / per month		377.04	377.04	377.04	377.04	377.04	377.04	377.04	377.04	41.59	418.63
Res Basic	3 phase : 61 - 90 amp	per stand / per month		1093.77	1093.77	1093.77	1093.77	1093.77	1093.77	1093.77	1093.77	120.64	1214.41
Res Basic	3 phase : 1 - 60 amp	per stand / per month		679.06	679.06	679.06	679.06	679.06	679.06	679.06	679.06	74.90	753.96
Res Basic	3 phase : 51 - 90 amp	per stand / per month		745.76	745.76	745.76	745.76	745.76	745.76	745.76	745.76	82.26	828.02
Res Basic	BASIC CHARGE UNIMPROVED												
		per stand / per month		108.58	108.58	108.58	108.58	108.58	108.58	108.58	108.58	11.98	120.56
Res single phase	CONSUMPTION:SINGLE PHASE PROPOSED STRUCTURE												
Res single phase	NERSA incline block tariff												
Res single phase	BLOCK 1 (0 - 50 Kwh)	scale IBT		0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.08	0.82
Res single phase	BLOCK 2 (51 - 350 Kwh)	scale IBT		0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.09	0.88
Res single phase	BLOCK 3 (351 - 600Kwh)	scale IBT		0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.11	1.09
Res single phase	BLOCK 4 (> 600 Kwh)	scale IBT		1.16	1.16	1.16	1.16	1.16	1.16	1.16	1.16	0.13	1.29

ELECTRICITY Tarriffs 2012/2013 (prices is vat exclusive)												
			TARIFF CODE	EMGWENYA	EMTHONJENI	SAKHELWE	SIYATHUTHUKA	EMAKHAZENI	ENTOKOZWENI	EMGWENYA	11.03 percent increase amount	PROPOSED TARIFF 2012/13
Residential	CONSUMPTION:THREE PHASE											
Residential	New NERSA incline block tariff											
Residential	BLOCK 1 (0 - 50 Kwh)	New scale IBT		0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.08	0.82
Residential	BLOCK 2 (51 - 350 Kwh)	New scale IBT		0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.09	0.88
Residential	BLOCK 3 (351 - 600Kwh)	New scale IBT		0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.11	1.09
Residential	BLOCK 4 (> 600 Kwh)	New scale IBT		1.16	1.16	1.16	1.16	1.16	1.16	1.16	0.13	1.29

Res Prepaid	RESIDENTIAL PRE-PAID											
Res Prepaid	NERSA incline block tariff											
Res Prepaid	BLOCK 1 (0 - 50 Kwh)	New scale IBT		0.74	0.74	0.74	0.74	0.74	0.74	0.74	0.08	0.82
Res Prepaid	BLOCK 2 (51 - 350 Kwh)	New scale IBT		0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.09	0.88
Res Prepaid	BLOCK 3 (351 - 600Kwh)	New scale IBT		0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.11	1.09
Res Prepaid	BLOCK 4 (> 600 Kwh)	New scale IBT		1.16	1.16	1.16	1.16	1.16	1.16	1.16	0.13	1.29

IND single phase	INDIGENTS											
IND single phase	BASIC CHARGE	NONE		0.00	0.00	0.00	0.00	0.00	0.00	0.00		
IND single phase	BLOCK 1 (30 - 50 Kwh)	New scale IBT		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
IND single phase	BLOCK 2 (51 - 350 Kwh)	New scale IBT		0.79	0.79	0.79	0.79	0.79	0.79	0.79	0.09	0.88
IND single phase	BLOCK 3 (351 - 400Kwh)	New scale IBT		0.98	0.98	0.98	0.98	0.98	0.98	0.98	0.11	1.09
IND single phase	BLOCK 4 (> 400 Kwh)	New scale IBT		1.16	1.16	1.16	1.16	1.16	1.16	1.16	0.13	1.29

ELECTRICITY Tarriffs 2012/2013 (prices is vat exclusive)												
			TARIFF CODE	EMGWENYA	EMTHONJENI	SAKHELWE	SIYATHUTHUKA	EMAKHAZENI	ENTOKOZWENI	EMGWENYA	11.03 percent increase amount	PROPOSED TARIFF 2012/13
	BUSSINESS AND INDUSTRIAL TARIFFS											
Buss basic	BASIC CHARGE:											
Buss basic	Single phase : 1 - 60 amp	per stand / per month		178.53	178.53	178.53	178.53	178.53	178.53	178.53	19.69	198.22
Buss basic	Single phase : 61 - 90 amp	per stand / per month		377.65	377.65	377.65	377.65	377.65	377.65	377.65	41.65	419.30
Buss basic	Single phase : 91 - 999 amp	per stand / per month		377.65	377.65	377.65	377.65	377.65	377.65	377.65	41.65	419.30
Buss basic	3 phase : 1 - 60 amp	per stand / per month		680.16	680.16	680.16	680.16	680.16	680.16	680.16	75.02	755.18
Buss basic	3 phase : 61 - 90 amp	per stand / per month		1,095.54	1,095.54	1,095.54	1,095.54	1,095.54	1,095.54	1,095.54	120.84	1,216.38
Buss basic	Unimproved	per stand / per month		166.52	166.52	166.52	166.52	166.52	166.52	166.52	18.37	184.89
Buss consump	CONSUMPTION:											
Buss consump	COMMERCIAL SINGLE Phase											

Buss consump	ENERGY CHARGE			1.23	1.23	1.23	1.23	1.23	1.23	1.23	0.14	1.37
Buss consump	COMMERCIAL THREE Phase											
Buss consump	ENERGY CHARGE			1.23	1.23	1.23	1.23	1.23	1.23	1.23	0.14	1.37
kva meters	KVA METERS											
kva meters	DEMAND CHARGE:	per kva		127.25	127.25	127.25	127.25	127.25	127.25	127.25	14.04	141.29
kva meters	DEMAND CHARGE:	Minimum charge		3650.78	3650.78	3650.78	3650.78	3650.78	3650.78	3650.78	402.68	4,053.46
kva meters	ENERGY CHARGE			0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.06	0.58
Industrial	INDUSTRIAL											
Industrial	FIXED CHARGE	PER MONTH		127.25	127.25	127.25	127.25	127.25	127.25	127.25	14.04	141.29
Industrial	ENERGY CHARGE	PER KWH		3650.78	3650.78	3650.78	3650.78	3650.78	3650.78	3650.78	402.68	4,053.46
Industrial	MAXIMUM DEMAND CHARGES	PER KVA		0.52	0.52	0.52	0.52	0.52	0.52	0.52	0.06	0.58
buss/Ind prepaid	BUSSINESS AND INDUSTRIAL PREPAID METERS											
buss/Ind prepaid	BASIC CHARGE:											
buss/Ind prepaid	consumption Single Phase			1.23	1.23	1.23	1.23	1.23	1.23	1.23	0.14	1.37
buss/Ind prepaid	consumption Three Phase			1.23	1.23	1.23	1.23	1.23	1.23	1.23	0.14	1.37
buss/Ind prepaid	New NERSA incline block tariff											
buss/Ind prepaid	0 - 50 Kwh	New scale IBT		1.23	1.23	1.23	1.23	1.23	1.23	1.23	0.14	1.37
buss/Ind prepaid	51 - 350 Kwh	New scale IBT		1.23	1.23	1.23	1.23	1.23	1.23	1.23	0.14	1.37
buss/Ind prepaid	351 - 600Kwh	New scale IBT		1.23	1.23	1.23	1.23	1.23	1.23	1.23	0.14	1.37
buss/Ind prepaid	> 600 Kwh	New scale IBT		1.23	1.23	1.23	1.23	1.23	1.23	1.23	0.14	1.37

EMAKHAZENI MUNICIPALITY



DEBT MANAGEMENT

POLICY & PROCEDURE MANUAL

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1 Introduction

1.1 Vision and value statement

It is the vision of Council to “create a secure environmental and sustainable development to promote service excellence and unity” Council is committed to its mission creating conducive institutional environment within which communities can thrive economically and socially.

The Values of the Council are:

Transparency
High Quality Service Delivery
Accountability
Serving Communities with Integrity
Efficiency
Professionalism

1.2 Vision

To strive for the transformation of the Emakhazeni Local Municipality into an efficient and cost-efficient institution that renders quality, affordable and sustainable services to the community.

1.3 Mission

To develop, promote and sustain systems and structures of effective governance as well as service delivery for the community of the Emkahazeni Local Municipality.

2 Definitions and abbreviations

Definitions:

“billing” refers to the process of charging for services provided by issuing accounts

“chief financial officer” means a person designated in terms of section 80(2)(a) of the Act

“credit control” refers to where certain basic credit worthiness checks must be completed prior to a municipal service being provided and deposits collected

“debt collection” means the debt recovery process

“disconnection” means interrupting the supply of water or electricity to a debtor as a consequence of ignoring the demand for payment

“dispute” refers to the instance when a debtor questions the correctness of any account rendered by Council to him/her and such debtor lodges an appeal with Council

“due date” means the final date of payment as shown on the account

“effective disconnection” means the physical removal of pipes and/or equipment as a consequence of unauthorized reconnection of the disconnected service

“financial year” means the financial year ending 30 June

“holistic” refers to the combining of all debt in order to establish the total obligation the debtor has to Council

“indigents” are debtors whose households have been evaluated in terms of the Indigent Policy and who is registered as being indigent

“indigent amount” refers to the applicable value of the indigent subsidy as determined by the Council from time to time

“interest on overdue accounts” is based on a full month and part of month shall be deemed a full month

“legal process or procedures and/or legal action” refers to the process and/or action described in the Magistrate Courts Act No. 32 of 1944; Supreme Court Act No. 59 of 1959; Adjustment of Fines Act No. 101 of 1991; Debt Collectors Act No. 114 of 1998, Criminal Procedures Act No. 51 of 1977; Local Government: Cross-Boundary Municipalities Act No. 29 of 2000, Local Government: Municipal Structures Amendment Act No. 33 of 2000; Local Government: Municipal Systems Act No. 32 of 2000

“mayor”, in relation to a municipality with an executive mayor, means the councilor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures

Act; or a municipality with an executive committee, means the councilor elected as the mayor of the municipality in terms of section 48 of that Act;

“the municipality” means Emakhazeni Municipality

“municipal manager” means a person appointed in terms of section 82(1)(a) or (b) of the Municipal Structures Act

“payment” is any form of redemption towards the balance on an account whether by cash cheque or electronic means

“sundry debt” refers to any debt other than for rates, housing, metered services, sewerage and refuse removal

“supply” means any metered supply of water or electricity

“tampering” means the unauthorized reconnection of a supply that has been disconnected for non-payment, the interference with the supply mains or bypassing of the metering equipment to obtain an unmetered service

“total household income or household income” refers to the total formal and informal gross income of all people living permanently or temporarily on the property on which the account is based

Abbreviations:

SARS : South African Revenue Services

3 Purpose of the Guidelines

The purpose of this manual is to prescribe the accounting and administrative policies and procedures relating to debt management of the Emakhazeni Municipality.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of debts.

4 Scope of Application

This Policy applies to all administrations within the defined boundaries of Emakhazeni Municipality and all debtors of these administrations, including employees and Council members of the Municipality.

5 Legislative Framework

The Municipality operations are governed by an array of different acts and this manual should be understood within that context.

The following Acts and prescripts are central in defining municipal boundaries and areas of influence:

- ◆ Public Finance Management Act, 1999
- ◆ Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)
- ◆ Municipal Finance Management Act, 2003
- ◆ Regional Services Council Act, 1985 (Act 109 of 1985)

Thus not only is Emakhazeni Municipality responsive to national government legislation, it has to comply with all the local government regulations and acts.

6 Principles

- 6.1 Human dignity must be upheld at all times.
- 6.2 The policy must be implemented with equity, fairness and consistency.
- 6.3 Details related to the debt and the account of the debtor must be **correct at all times**.
- 6.4 Debts and arrangements to repay debts must be treated holistically, but different repayment periods or methods may be determined for different types of service, debtors or arrears within the general rule that the repayment period should be in sympathy with the instalments that the debtor can afford.
- 6.5 The implementation of this policy should be based on sound business practices. This includes credit worthiness checks when application for services is made, as well as debt collection through sanctions of warnings, disconnections, evictions and other legal processes.
- 6.6 New services will only be provided if a clearance certificate has been issued indicating that all amounts due in respect of municipal services, surcharge on fees, property rates and other municipal taxes, levies and duties at the customer's previous address have been **paid in full**.

- 6.7 Before any property can be transferred from one owner to another, **all arrears are payable**, where after the Municipality issues a certificate to that effect. No transfer can take place without such a certificate.
- 6.8 New applications for services will be subject to prescribed credit information and outstanding amounts may be transferred to the new account.
- 6.9 Council may provide reduced levels of service to manage the debt growth where alternatives are available.
- 6.10 Debtors may be referred to 3rd party debt collection agencies and may be placed on the National Credit Rating list.
- 6.11 All recoverable costs incurred by Council relating to the collection process shall be recovered from the debtor.
- 6.12 Interest charges on overdue accounts will be levied from the due date if not paid by the following due date and will be calculated for a full month(s) irrespective of when payment is made.
- 6.13 Full and Final settlement payments
- a) Any part payment of an account in full and final settlement can only be tendered to the Accounting Officer.
 - b) Should such a payment not be tendered in accordance with paragraph (a) above and:
 - ◆ such payment being cash or postal orders, the payment will be returned to the payer; or
 - ◆ such payment be in the form of a cheque, the cheque will be returned to the drawer; or
 - ◆ such payment be in the form of a cheque, credit card or electronic payment and deposited, the amount of such payment will be returned to the drawer thereof.
 - c) Should such a payment not be tendered in accordance with paragraph (a) above, the account will be adjusted accordingly and debt management actions in terms of this policy will commence or continue as if no payment had been tendered.
- 6.14 Employer deductions
- a) The Council may enter in to an agreement with employers whose employees are in arrears with their municipal accounts to deduct an agreed amount from their employees' weekly or monthly wages or salary to pay towards the arrears.
 - b) The relevant employees must consent to the deduction in writing and that there is no existing legislation precluding same.

7 Credit Control

- 7.1 All new applications to provide a service must be subject to the payment of a deposit based on the applicant's municipal payment history with a minimum deposit as per the tariff.
- 7.2 The applicant shall be interviewed by an official who must carry out a full credit check and all municipal debt owed by the applicant should be determined. This will require the provision of an Identify Document, binding lease agreement, title deed and other supporting document as required by Council from time to time.
- 7.3 Applicants should give consent to being subjected to credit vetting and/or credit bureau listing.
- 7.4 Application for services for businesses should be approved subject to the provisions of paragraph (a) above. The application must include the submission of a resolution delegating authority to the applicant and furnishing the business entity's registration number or IT number. The names, addresses and all relevant contact particulars of all the entity's directors or members or trustees or proprietors or partners must be submitted with the resolution.

8 Debt Management

8.1 Discretion: Negotiable amounts

- a) Discretion in terms of negotiable amounts as per this policy is delegated to the Accounting Officer.
- b) Discretion will only be used so as to apply the principles embodied within this policy and to ensure that some form of payment acceptable to Council is forthcoming from negotiations with the debtor.

8.2 Rates

8.2.1 Annual rates

- a) Interest will be charged on all overdue accounts at 1% above the prime overdraft rate of the Municipality's bankers.
- b) If the account is not paid by the due date as displayed on the account, a Notice shall be issued showing the total amount owed to Council.

- c) If the account is not settled or there is no response from the debtor to make acceptable arrangements to repay the debt, summons shall be issued and the legal process followed.

8.2.2 Monthly Rates

- a) Interest will be charged on all overdue accounts at 1% above the prime overdraft rate of the Municipality's bankers.
- b) Debtors can make application to the Council to pay current and future rates monthly, the approval of which is at the sole discretion of the Accounting Officer.
- c) The monthly amount payable for current annual rates will be calculated to allow the total balance of such amount to be paid in equal instalments by the end of that financial year.
- d) Should the debtors' rates arrears equal the amount of any three monthly instalments or more, the full balance of the annual rates will become due and payable and the account status will be converted from monthly to annual.

8.3 Services and Electricity

- a) Accounts must be paid by the due date as shown on the account.
- b) Interest will be charged on all overdue accounts at 1% above the prime overdraft rate of the Municipality's bankers.
- c) The debtor must be warned on the monthly account of possible disconnection if payment is not received by the due date.
- d) If payment is not received by the due date, a hand-delivered Notice shall be delivered to the physical supply address warning of an impending disconnection after 7 days from the date reflected on the Notice.
- e) If payment is not received by the due date as shown on the Notice, the supply will be disconnected.
- f) A notice shall be left at the property advising that the supply has been disconnected with a warning that all electric points should be considered live and that all water outlets should be closed.
- g) The above notice must also advise that the supply will only be reconnected after the total balance of the amount specified on the notice, including the reconnection fee, has been paid or an arrangement acceptable to Council has been made.
- h) The said notices must also warn of the consequences of unauthorised reconnection.
- i) Debtors should be required to pay all penalties and arrears in full before the supply is restored.
- j) Disconnected services will be restored within a reasonable period of time after the debtor produces proof of payment of the required amount.
- k) The onus shall always be on the debtor to request reconnection and to provide that the full amount on the disconnection notice was paid or that an arrangement was entered into.

8.4 Right of Access

- a) An authorised representative of, or service provider to Council, must at all reasonable hours be given unrestricted access to the debtor's premises in order to read, inspect, install or repair any meter, service or service connection for reticulation, or to disconnect, reconnect, stop or restrict the provision of any service.
- b) Any person who contravenes paragraph (a) above will be deemed to have contravened the provisions of Section 101 of the Municipal Systems Act, No. 32 of 2000, as amended, and will be charged with an offence and attract the penalties referred to in Section 119 of the said Act.

8.5 Other debt

8.5.1 Dishonoured payments

- a) Rates and general services

If the drawer of the cheque, or the customer who received value from the depositing of the cheque, is an existing debtor of Council, the reversal and penalty fee may be debited to an account of the drawer or beneficiary and a letter of notification must be sent to the debtor. Such fee shall be deemed to be a tariff charge and shall be recovered from the debtor.

Council reserves the right to refuse to accept further cheques from the drawer or beneficiary, to place the matter on the National Adverse credit listing and also institute legal action which may include criminal charges against the offender.

- b) Miscellaneous services

- ◆ If the drawer of the cheque is not an existing debtor of Council, then a sundry debtor account is created and the debit and penalty is raised. Once the account is submitted and the debtor fails to honour the cheque and pay the penalty within 14 days of receipt, a final demand is submitted. If there is still no response, the matter shall be handed over for placement on the National Adverse credit listing and/or institute legal action that may include criminal charges against the offender.
- ◆ If the drawer of the cheque, or the customer who received value from the depositing of the cheque, is an existing debtor of Council, the reversal and penalty fee may be debited to an account of the drawer or beneficiary and a letter of notification must be sent to the debtor. Such fee shall be deemed to be a tariff charge and shall be recovered from the debtor.

- c) Motor Vehicle Licensing and payment of fines

Unpaid cheques shall be forwarded to the Community Service Department for further action.

- d) Property management leases

The responsible person at the Technical Service Department would pursue the debit in accordance with the terms of the specific lease contract, until all avenues are exhausted.

8.5.2 Employee debt

- a) Definition

Employee debts include any debt owed to the Municipality by *an official or former official* which originated while the debtor was/is in the employ of the Municipality, and any other debt classified as such by the Chief Financial Officer.

- b) Service charges

A staff member of a municipality may not be in arrears to the municipality for rates and service charges for a period longer than 3 months, and a municipality may deduct any outstanding amounts from a staff member's salary after this period.

- c) Management of employee debt

- ◆ A debt account must be opened on the approved financial system when a debt has not been settled within 30 days of notification of such debt to the debtor.
- ◆ It is the responsibility of officials entrusted with the collection of debt to take all possible steps to recover the debt by:
 - i) Notifying the debtor of the amount payable;
 - ii) Sending of monthly statements; and
 - iii) Sending of reminders for payments outstanding/overdue.
- ◆ If no response is received the following steps must be taken:
 - i) A reminder must be sent per registered mail and the registered mail number must be noted on the file copy of the letter;
 - ii) if no response is received on the reminder sent by registered mail legal steps must be taken to recover the debt; and

- ◆ Should registered mail be returned undelivered the institutions referred to in paragraph (d) must be approached to obtain the debtor's current address.
- d) Tracing of employee debtors
 - ◆ The following institutions/persons, although not the only, can be approached in an endeavour to obtain a debtor's current address.
 - i) Other Municipalities
 - ii) Post Offices
 - iii) The Department of Home Affairs
 - iv) Relatives
 - ◆ If enquiries to at least 2 or more of the above-mentioned institutions are unsuccessful such debt may be referred to 3rd party debt collectors for recovery.

8.6 Arrangements

8.6.1 Principles for Residential Debtors

- a) Certain categories of debt may be subject to category specific repayment parameters.
- b) Current charges must be paid in full and is not negotiable.
- c) The debtor may be required to prove levels of income and must agree to a monthly payment towards arrears based on his/her ability to pay or based on his/her total liquidity.
- d) All negotiations with the debtor should strive to result in an agreement that is sustainable and is most beneficial to Council.
- e) Interest will be charged on all overdue accounts at 1% above the prime overdraft rate of the Municipality's bankers.
- f) Interest on arrears in respect of all services and rates may be frozen whilst the debtor adheres to the conditions of the arrangement.
- g) Debtors who default on three occasions in respect of arrangements made will be denied the privilege of making further arrangements and the full amount becomes payable. All services may be disconnected and legal action will be taken against such debtors and such debt may be referred to 3rd party debt collectors for recovery.

8.6.2 Arrangement criteria for Residential Debtors

- a) All debtors who are in arrears and apply to make arrangements to reschedule their debt will be subject to the following payment requirements at the time of making the arrangement:

- ♦ Current account +
- ♦ An agreed payment towards arrears
- b) Each following month the debtor will be required to pay:
 - ♦ Current account +
 - ♦ An instalment as agreed upon
- c) Should the debtor not honour the above arrangements, payments will be as follows:
 - ♦ First default : Current account + the monthly payment as determined increased by 50% of that payment
 - ♦ Second default : Current account + double the monthly payment as determined
 - ♦ Third default : Current account + full arrears

Failure to respond to notices will result in normal credit control procedures and/or legal processes being followed.

8.6.3 Principles for Non-residential debtors

- a) Non-residential debtors may make arrangements to liquidate their arrears where it would be financially beneficial to the Council for them to do so.
- b) The final decision to make these arrangements will rest with the Accounting Officer.

8.6.4 Arrangement criteria for Non-residential Debtors

- a) If any non-residential debtor wishes to make an arrangement for a period of not longer than six months, and will pay the first instalment immediately, interest on the arrangement amount may be suspended as long as the terms of the arrangement are maintained.

8.7 Dispute

8.7.1 Procedure to be followed

The following procedures must be followed in terms of a dispute:

Debtor	Council
<ol style="list-style-type: none">1. The debtor must render the dispute in writing to Council.2. The dispute must actually be received by Council.3. No dispute will be registered verbally.4. The debtor must furnish his/her full personal particulars (including his/her account number and direct contact details).5. The full nature of the dispute must be described in the above correspondence.6. The onus will be on the debtor to ensure that he/she receives a written acknowledgement of the dispute.	<p>On receipt of the dispute, the following action are to be taken:</p> <ol style="list-style-type: none">1. All Administrations must keep a register in which all disputes received are to be entered.2. The following information should be reflected in the register:<ul style="list-style-type: none">◆ Debtor's account number◆ Debtor's name◆ Debtor's address◆ Full particulars of the dispute◆ Name of the official to whom the dispute is given to investigate and resolve◆ Actions that have/were taken to resolve the dispute◆ Signature of the controlling official3. An authorised controlling official will keep custody of the register and conduct a weekly check and follow-up on unresolved disputes.4. A written acknowledgement of receipt of the dispute must be provided to the debtor.5. All appeals regarding disputed amounts must be unilaterally concluded by Council's authorised officials within 14 calendar days from receipt thereof.

- a) Council's authorised official's decision is final and will result in the immediate implementation of any debt collection and credit control measures provided for in this policy after the debtor has been notified of the outcome of the appeal.
- b) The same dispute will not be considered and will not again be defined as a dispute.
- c) If the debtor is not satisfied with the outcome of the appeal, he/she may under protect pay the amount in dispute and redress his/her action to a court of law.

8.8 Irrecoverable debt

- a) Debt will be regarded as irrecoverable if:
- ◆ All reasonable steps have been taken to recover a specific outstanding amount; or
 - ◆ if the amount to be recovered is too small to warrant further endeavours to collect it; or
 - ◆ the cost to recover the debt does not warrant further action; or
 - ◆ the amount outstanding is the residue after payment of a dividend in the rand from an insolvent estate; or
 - ◆ a deceased estate has no liquid assets to cover the outstanding amount; or
 - ◆ it has been proven that the debt has prescribed; or
 - ◆ the debtor is untraceable; or
 - ◆ the debtor cannot be identified so as to proceed with further action; or
 - ◆ it is impossible to prove the debt outstanding; or
 - ◆ the outstanding amount is due to an administrative error by the Municipality.
- b) Authorisation
- ◆ All requests to write-off debt in respect of rates must be presented as individual items to the authorising entity.
 - ◆ Schedules indicating the following must be compiled:
 - i) Debtor account number
 - ii) Debtor's name
 - iii) Physical address in respect of which the debt was raised
 - iv) Address erven number
 - v) Amount per account category
 - vi) Reason to write off the amount
 - ◆ The above schedules with an item requesting authorisation to write off the indicated debt must be submitted to:
- | Responsibility | Amount |
|-------------------------|---|
| Chief Financial Officer | Debt less than R1 000 per debtor |
| Accounting Officer | Debt over R1 000 but less than R10 000 per debtor |
| Council | Debt over R10 000 per debtor |
- c) Council or its authorised officials will be under no obligation to write off any debt and will always have the sole discretion to do so.

9 Unauthorised connection of water/electricity supply

9.1 Principles

- a) Council is unlawfully and unfairly deprived of its benefits and income due to illegal connections by consumers.
- b) The unauthorised reconnection of, or tampering with, a service supply is considered a criminal offence which may result in legal action being taken.

9.2 Inspection

- d) Council will from time to time send a team of employees to inspect illegal connections.
- e) Council shall issue a notice to the consumer to be available on a day specified by Council.
- f) If the consumer fails to adhere, the water/electricity supply will be effectively disconnected.
- g) Council shall incur no liability for any loss sustained as a result of these processes or termination.
- h) The inspection will and is not limited to or confined to Council trading hours or working days.
- i) Council shall have an unlimited right of access to premises in which such services are rendered.

9.3 Fine / penalty

Council shall within 7 working days of removal or disconnections issue a fine.

The following punishment will be handed down:

- b) First time illegal connectors:
Meter will be removed and a fine of R2 205,00 be payable.
- c) Second time illegal connectors:
Meter will be removed and a fine of R4 410,00 be payable.
- d) Third time illegal connectors:
Meter will be removed and a fine of R8 400,00 be payable and a criminal charge be laid. The full outstanding arrears must be paid before reconnection of any service.

10 Roles and Responsibilities

10.1 Mayor

A municipality's mayor must—

- a) oversee and monitor—
 - (i) the implementation and enforcement of the municipality's credit control and debt collection policy and any by-laws enacted; and
 - (ii) the performance of the Accounting Officer in implementing the policy and any by-laws;
- b) when necessary, evaluate or review the policy and any by-laws, or the implementation of the policy and any such by-laws, in order to improve efficiency of its credit control and debt collection mechanisms, processes and procedures; and
- c) at such intervals as may be determined by the council report to a meeting of the council, except when the council itself performs the duties mentioned in paragraphs (a) and (b).

10.2 Accounting Officer

The Accounting Officer must—

- a) implement and enforce the municipality's credit control and debt collection policy and any by-laws enacted;
- b) in accordance with the credit control and debt collection policy and any such by-laws, establish effective administrative mechanisms, processes and procedures to collect money that is due and payable to the municipality; and
- c) at such intervals as may be determined by the council report the prescribed particulars to a meeting of the supervisory authority.

The accounting officer of a municipality is responsible for the management of the revenue of the municipality.

The accounting officer must take all reasonable steps to ensure-

- a) that the municipality has effective revenue collection systems consistent with section 95 of the Municipal Systems Act and the municipality's credit control and debt collection policy;
- b) that revenue due to the municipality is calculated on a monthly basis;
- c) that accounts for municipal tax and charges for municipal services are prepared on a monthly basis, or less often as may be prescribed where monthly accounts are uneconomical;
- d) that all money received is promptly deposited in accordance with the Municipal Finance Management Act into the municipality's primary and other bank accounts;
- e) **that the municipality has and maintains a management, accounting and information system which-**
 - (i) recognises revenue when it is earned;
 - (ii) accounts for debtors; and

- (iii) accounts for receipts of revenue;
- f) that the municipality has and maintains a system of internal control in respect of debtors and revenue, as may be prescribed;
- g) that the municipality charges interest on arrears, except where the council has granted exemptions in accordance with its budget-related policies and within a prescribed framework: and
- h) that all revenue received by the municipality, including revenue received by any collecting agent on its behalf, is reconciled at least on a weekly basis.

The accounting officer must immediately inform the National Treasury of any payments due by an organ of state to the municipality in respect of municipal tax or for municipal services, if such payments are regularly in arrears for periods of more than 30 days.

10.3 Senior managers

Each senior manager of a municipality and each official of a municipality exercising financial management responsibilities must take all reasonable steps within their respective areas of responsibility to ensure that all revenue due to the municipality is collected.

11 Monitoring, Evaluation and Reporting

The accounting officer of a municipality must by no later than 10 working days after the end of each month submit to the mayor of the municipality and the relevant provincial treasury a statement in the prescribed format on the state of the municipality's budget reflecting the actual revenue, per revenue source following particulars for that month and for the financial year up to the end of that month.

The accounting officer should furthermore include an explanation of:

- a) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote;
- b) any material variances from the service delivery and budget implementation plan; and
- c) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget.

The above statement must include a projection of the relevant municipality's revenue and expenditure for the rest of the financial year.

12 Implementation

The Debt Management and Credit Control Policy will be implemented and adopted after approval thereof by the Council.

PLAN AND MANAGE DEBTS

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1. DEBT MANAGEMENT PROCEDURES AND PROCESS MAPS

1.1 DEBT MANAGEMENT

1.1.1 Introduction

The purpose of this manual is to provide an overview of the procedure for the infrastructural process of Planning and Managing Debts.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of debts.

1.2 Procedure Description

Step	Process
1 Services and electricity	<ul style="list-style-type: none">l) Accounts must be sent out timeously to allow customers sufficient time to pay accounts and make arrangements.m) Accounts must be paid by the due date as shown on the account.n) The debtor must be warned on the monthly account of possible disconnection if payment is not received by the due date.o) If payment is not received by the due date, a hand-delivered Notice shall be delivered to the physical supply address warning of an impending disconnection after 7 days from the date reflected on the Notice.
2 Disconnection	<ul style="list-style-type: none">a) If payment is not received by the due date as shown on the Notice, the supply will be disconnected.b) A notice shall be left at the property advising that the supply has been disconnected with a warning that all electric points should be considered live and that all water outlets should be closed.
3 Collection	<ul style="list-style-type: none">c) Debtors may be referred to 3rd party debt collection agencies and may be placed on the National Credit Rating list.b) All recoverable costs incurred by Council relating to the collection process shall be recovered from the debtor.c) Interest charges on overdue accounts will be levied from the due date if not paid by the following due date and will be calculated for a full month(s) irrespective of when payment is made.
4 Submission: Write-off	<ul style="list-style-type: none">a) All requests to write-off debt in respect of rates must be presented as individual items to the authorising entity.d) Schedules indicating the following must be compiled:<ul style="list-style-type: none">i) Debtor account numberii) Debtor's name

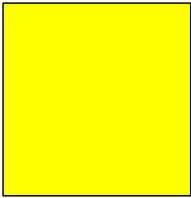
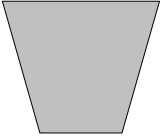
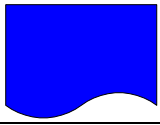
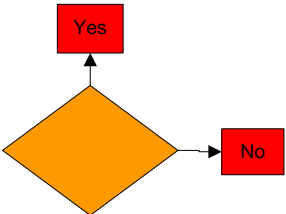
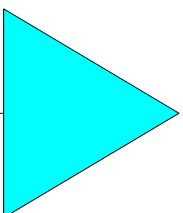
	iii) Physical address in respect of which the debt was raised iv) Address erf number v) Amount per account category vi) Reason to write off the amount
5 Write-off	The Finance Department must note all debts approved for writing off and include the relevant information in the annual financial statements

1.3 Policy

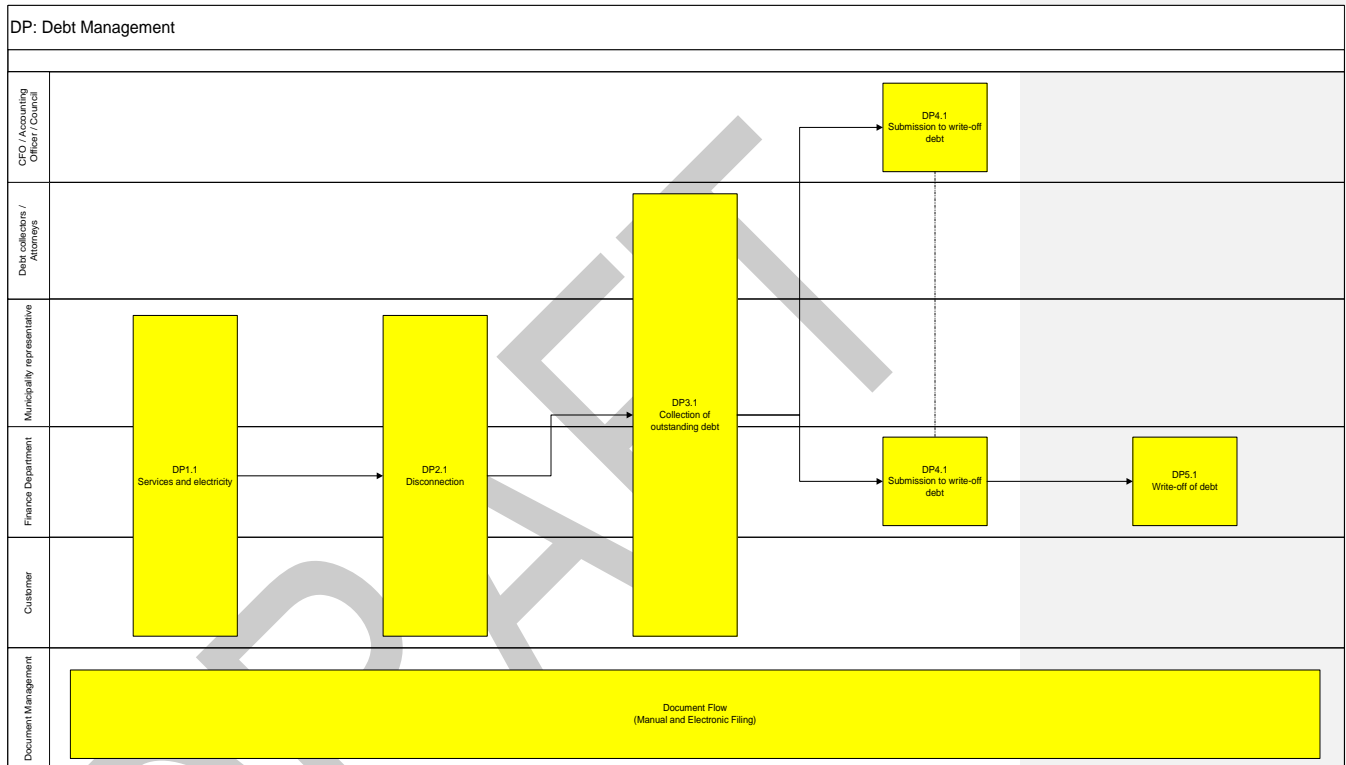
Procedure number	Policy reference
Step 1: DP1.1	Paragraph 8.3
Step 2: DP2.1	Paragraph 8.3
Step 3: DP3.1	Paragraph 6.9, 6.10 and 6.11
Step 4: DP4.1	Paragraph 8.9
Step 5: DP5.1	-

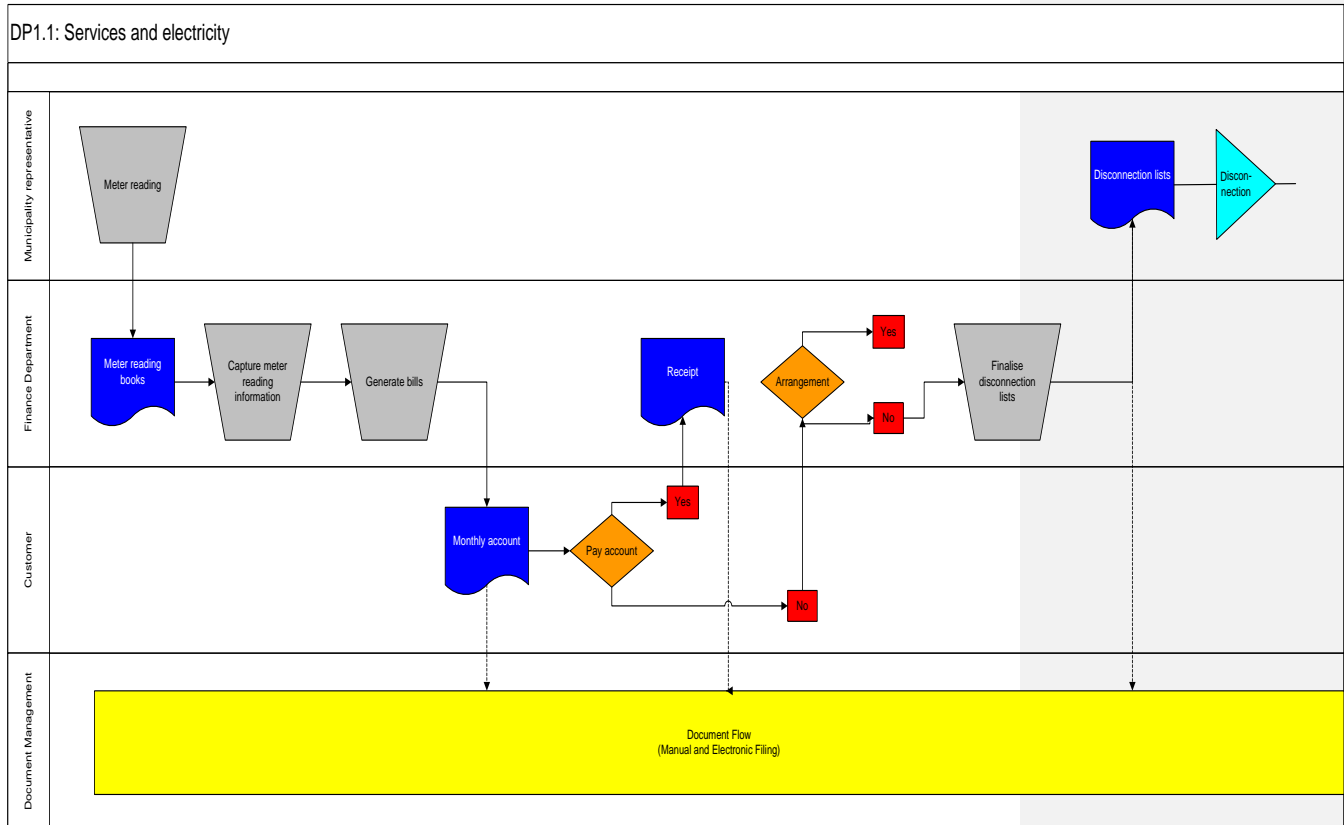
2 PROCESS KEY

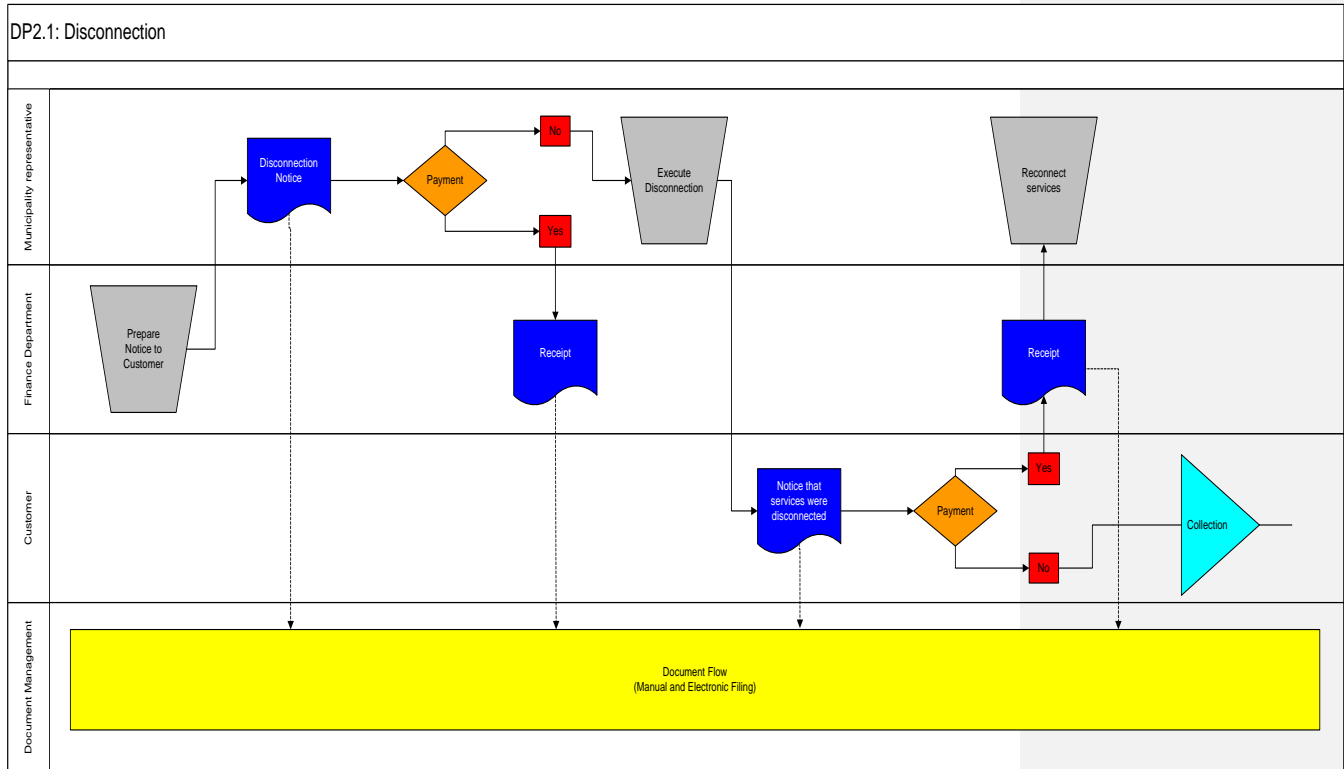
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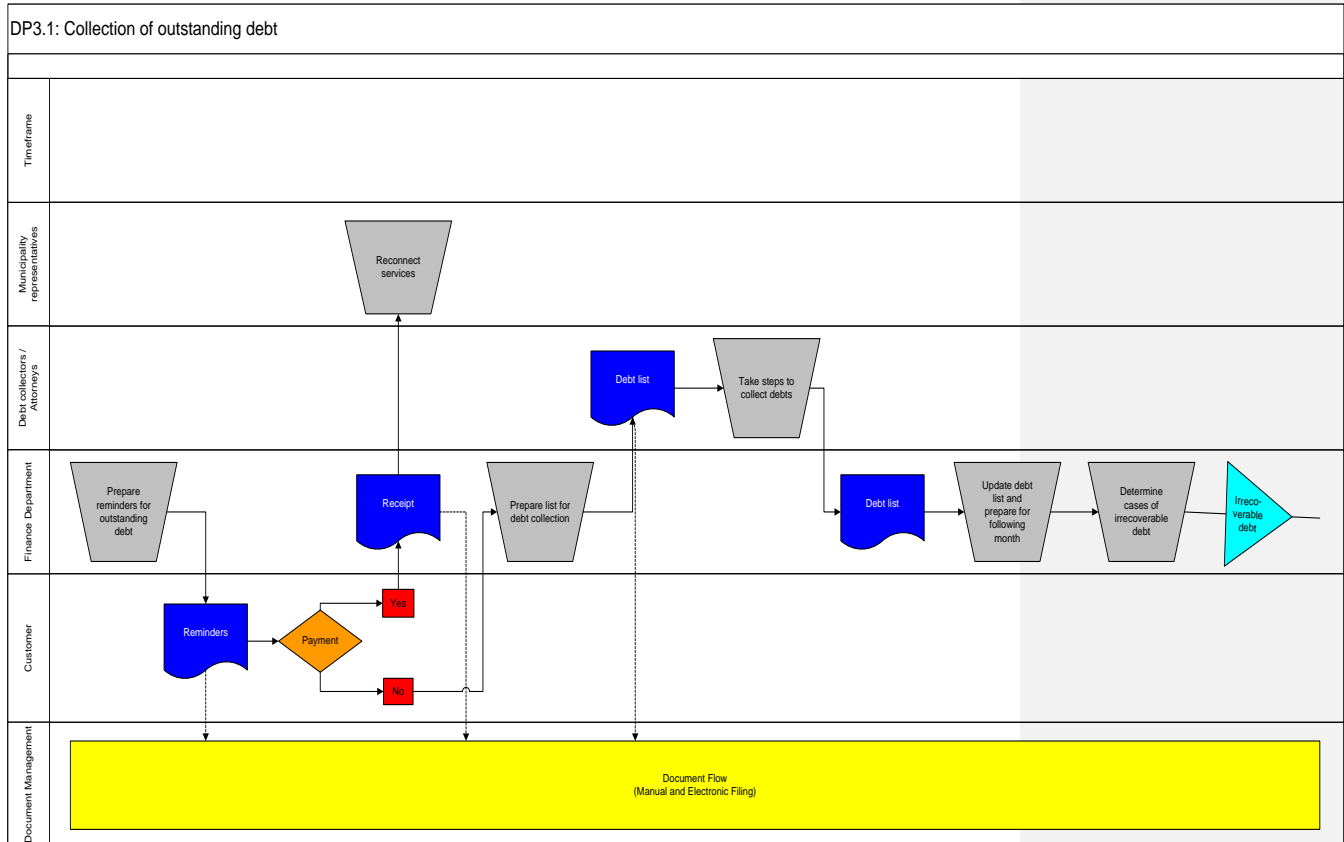
Symbol	Description
	This is used for a process, i.e. <u>group of activities</u> (activity is defined as a collection of tasks). Usually this symbol is a high-level description of a collection of the other symbols (described below). These other symbols are then usually depicted on a separate page.
	This is used for a <u>group of tasks</u> (tasks are usually described in the policy & procedures manual and are the lowest level of actions).
	This represents a document, report, regulations, plans or a deliverable. This symbol would usually be the result of a process.
	This represents a decision to be made.
	This symbol represents a connection point to another process, which is usually depicted on another process map (done by someone else).

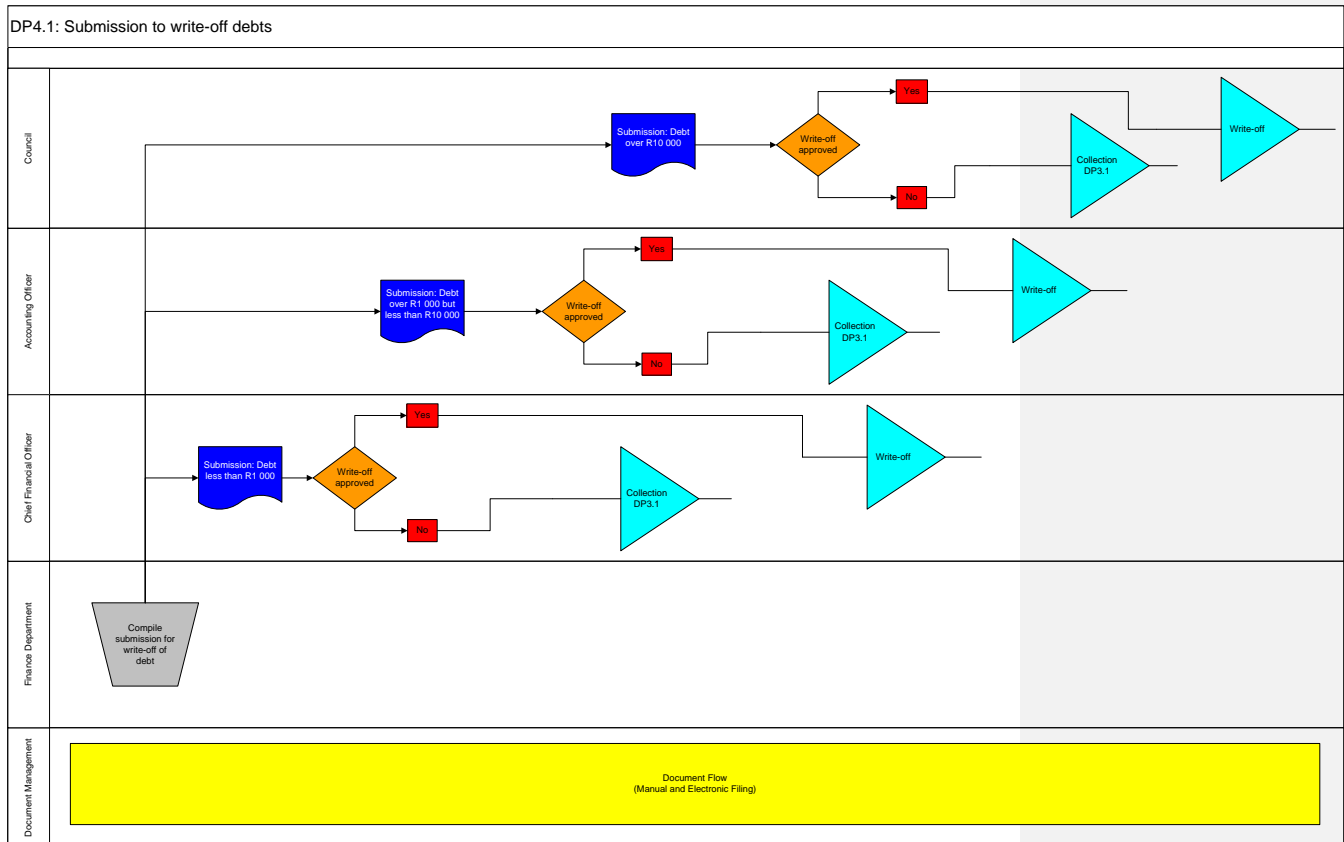
3 PROCESS MAP

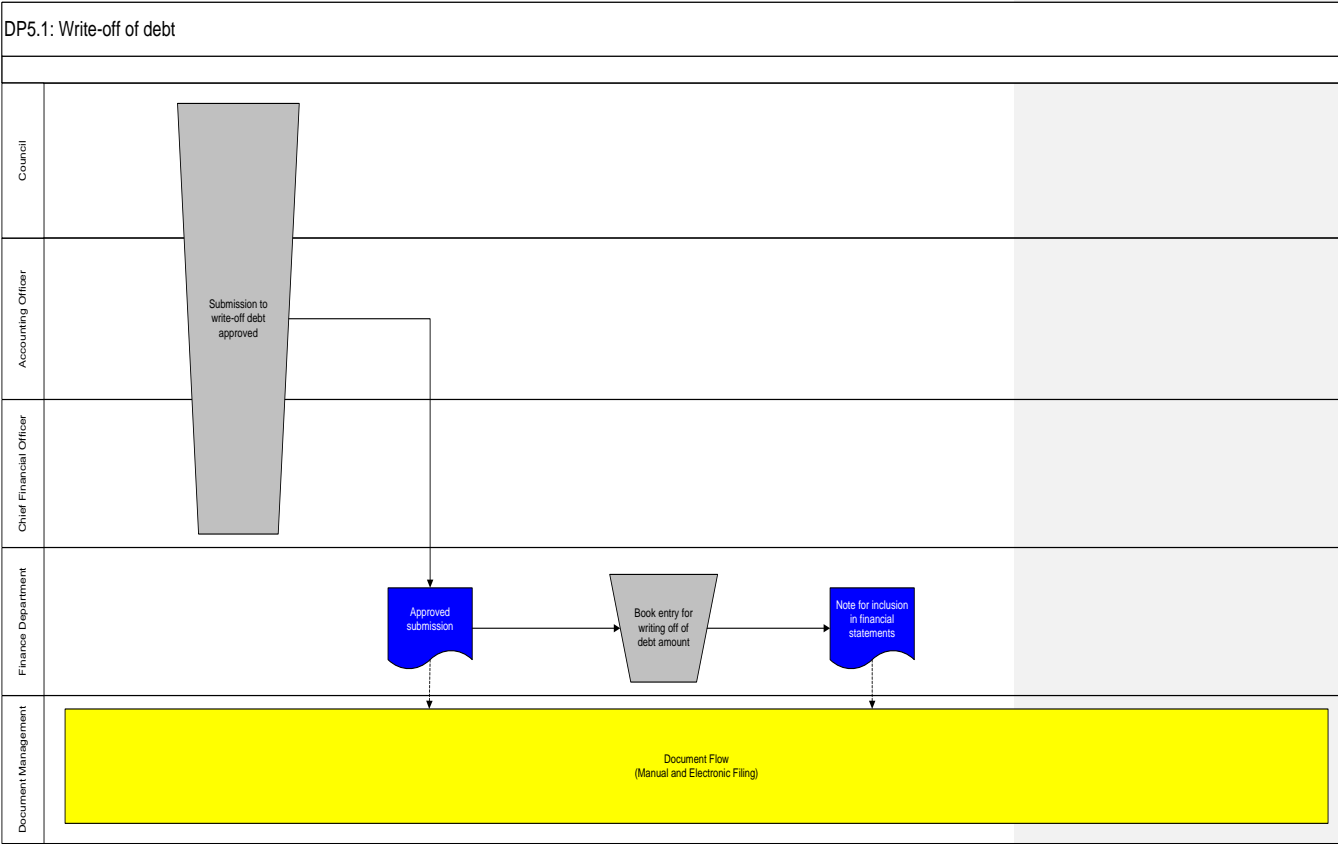












EMAKHAZENI MUNICIPALITY



SUPPLY CHAIN MANAGEMENT POLICY

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13 Introduction

13.1 Vision and value statement

It is the vision of Council to “create a secure environmental and sustainable development to promote service excellence and unity” Council is committed to its mission creating conducive institutional environment within which communities can thrive economically and socially.

The Values of the Council are:

Transparency
High Quality Service Delivery
Accountability
Serving Communities with Integrity
Efficiency
Professionalism

13.2 Vision

To strive for the transformation of the Emakhazeni Local Municipality into an efficient and cost-efficient institution that renders quality, affordable and sustainable services to the community.

13.3 Mission

To develop, promote and sustain systems and structures of effective governance as well as service delivery for the community of the Emakhazeni Local Municipality.

14 Definitions and abbreviations

Definitions:

“accounting officer” means the municipal manager appointed in terms of Section 60 of the Act

“chief financial officer” means a person designated in terms of section 80(2)(a) of the Municipal Finance Management Act

“competitive bidding process” means a competitive bidding process referred to in paragraph 11.3.2 (a) (iv) of this policy;

“competitive bid” means a bid in terms of a competitive bidding process;

“final award”, in relation to bids or quotations submitted for a contract, means the final decision on which bid or quote to accept;

“formal written price quotation” means quotations referred to in paragraph 11.3.2 (a) (iii) of this policy;

“in the service of the state” means to be –

- (a) a member of –
 - (i) any municipal council;
 - (ii) any provincial legislature; or
 - (iii) the National Assembly or the National Council of Provinces;
- (b) a member of the board of directors of any municipal entity;
- (c) an official of any municipality or municipal entity;
- (d) an employee of any national or provincial department, national or provincial public entity or constitutional institution within the meaning of the Public Finance Management Act, 1999 (Act No.1 of 1999);
- (e) a member of the accounting authority of any national or provincial public entity; or
- (f) an employee of Parliament or a provincial legislature;

“long term contract” means a contract with a duration period exceeding one year;

“list of accredited prospective providers” means the list of accredited prospective providers which a municipality or municipal entity must keep in terms of paragraph 14 of this policy;

“other applicable legislation” means any other legislation applicable to municipal supply chain management, including –

- (a) the Preferential Procurement Policy Framework Act, 2000 (Act No. 5 of 2000);
- (b) the Broad-Based Black Economic Empowerment Act, 2003 (Act No. 53 of 2003); and
- (c) the Construction Industry Development Board Act, 2000 (Act No.38 of 2000);

“Regulation” means the Local Government: Municipal Supply Chain Management Regulations;

“**the Act**” means the Local Government: Municipal Finance Management Act, 2003 (Act No. 56 of 2003);

“**the municipality**” means Emakhazeni Municipality

“**Treasury guidelines**” means any guidelines on supply chain management issued by the Minister in terms of section 168 of the Act;

“**written quotations**” means quotations referred to in paragraph 11.3.2(a)(ii) of this policy.

15 Purpose of the Guidelines

The purpose of this manual is to prescribe the policies and procedures relating to Supply Chain Management of the Emakhazeni Municipality. **This policy is based on the Model Supply Chain Management Policy issued by National Treasury.**

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of receipts.

16 Scope of Application

Accounting Officer

Chief Financial Officer

All heads of departments (Senior Managers and Managers)

Any other officials designated by the accounting officer

17 Legislative Framework

The Municipality operations are governed by an array of different acts and this manual should be understood within that context.

The following Acts and prescripts are central in defining municipal boundaries and areas of influence:

- ◆ Public Finance Management Act, 1999 (Act 1 of 1999)
- ◆ Municipal Finance Management Act, 2003 (Act 56 of 2003)
- ◆ Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)

Thus not only is Emakhazeni Municipality responsive to national government legislation, it has to comply with all the local government regulations and acts.

18 Supply Chain Management Policy

- 6.1 The Municipality resolves in terms of section 111 of the Act to have and implement a supply chain management policy that –
- (a) gives effect to –
 - (i) section 217 of the Constitution; and
 - (ii) Part 1 of Chapter 11 and other applicable provisions of the Act;
 - (b) is fair, equitable, transparent, competitive and cost effective;
 - (c) complies with –
 - (i) the regulatory framework prescribed in Chapter 2 of the Regulations; and
 - (ii) any minimum norms and standards that may be prescribed in terms of section 168 of the Act;
 - (d) is consistent with other applicable legislation;
 - (e) does not undermine the objective for uniformity in supply chain management systems between organs of state in all spheres; and
 - (f) is consistent with national economic policy concerning the promotion of investments and doing business with the public sector.
- 6.2 The municipality may not act otherwise than in accordance with this supply chain management policy when –
- (a) procuring goods or services;
 - (b) disposing of goods no longer needed;
 - (c) selecting contractors to provide assistance in the provision of municipal services otherwise than in circumstances where Chapter 8 of the Municipal Systems Act applies; or
 - (d) in the case of a municipality, selecting external mechanisms referred to in section 80 (1) (b) of the Municipal Systems Act for the provision of municipal services in circumstances contemplated in section 83 of that Act.

- 6.3 Subparagraphs 6.1 and 6.2 of this policy do not apply in the circumstances described in section 110 (2) of the Act except where specifically provided otherwise in this policy.

19 Adoption and amendment of the Policy

19.1 Review and amendment

The accounting officer must –

- (a) at least annually review the implementation of this policy; and
- (b) when the accounting officer considers it necessary, submit proposals for the amendment of this policy to the council.

19.2 Model policy issued by National Treasury

If the accounting officer submits a draft policy to the council that differs from the model policy, the accounting officer must ensure that such draft policy complies with the Regulations. The accounting officer must report any deviation from the model policy to the National Treasury and the relevant provincial treasury.

19.3 Amendment of policy

When amending this supply chain management policy the need for uniformity in supply chain practices, procedures and forms between organs of state in all spheres, particularly to promote accessibility of supply chain management systems for small businesses must be taken into account.

19.4 Implementing the policy

The accounting officer of a municipality must in terms of section 62(1)(f)(iv) of the Act, take all reasonable steps to ensure that the municipality has and implements this supply chain management policy.

20 Delegation

- 8.1 The council hereby delegates such additional powers and duties to the accounting officer so as to enable the accounting officer –
- (a) to discharge the supply chain management responsibilities conferred on accounting officers in terms of –
 - (i) Chapter 8 or 10 of the Act; and

- (ii) the supply chain management policy;
- (b) to maximise administrative and operational efficiency in the implementation of the supply chain management policy;
- (c) to enforce reasonable cost-effective measures for the prevention of fraud, corruption, favouritism and unfair and irregular practices in the implementation of the supply chain management policy; and
- (d) to comply with his or her responsibilities in terms of section 115 and other applicable provisions of the Act.

8.2 Sections 79 and 106 of the Act apply to the subdelegation of powers and duties delegated to an accounting officer in terms of subparagraph 8.1 of this policy.

8.3 The council or accounting officer may not delegate or subdelegate any supply chain management powers or duties to a person who is not an official of the municipality or to a committee which is not exclusively composed of officials of the municipality.

8.4 In terms of section 117 of the Act and the Regulations, no councillor of any municipality may be a member of a municipal bid committee or any other committee evaluating or approving tenders, quotations, contracts or other bids, nor attend any such meeting as an observer.

8.5 This paragraph may not be read as permitting an official to whom the power to make final awards has been delegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 11.3.16 of this policy.

21 Subdelegations

9.1 The accounting officer may in terms of section 79 or 106 of the Act subdelegate any supply chain management powers and duties, including those delegated to the accounting officer in terms of this policy, but any such subdelegation must be consistent with subparagraph 9.2 and paragraph 8 of this policy.

9.2 The power to make a final award –

- (a) above R500 000 (VAT included) may not be subdelegated by the accounting officer;
- (b) above R120 000 (VAT included), but not exceeding R500 000 (VAT included), may be subdelegated but only to –
 - (i) the chief financial officer;
 - (ii) a senior manager; or
 - (iii) a bid adjudication committee of which the chief financial officer or a senior manager is a member; or
- (c) not exceeding R120 000 (VAT included) may be subdelegated but only to –
 - (i) the chief financial officer;
 - (ii) a senior manager;
 - (iii) a manager directly accountable to the chief financial officer or a senior manager; or

- (iv) a bid adjudication committee.

- 9.3 An official or bid adjudication committee to which the power to make final awards has been subdelegated in accordance with subparagraph 9.2 of this policy must within five days of the end of each month submit to the official referred to in subparagraph 9.4 of this policy a **written report** containing particulars of each final award made by such official or committee during that month, including–
- (a) the amount of the award;
 - (b) the name of the person to whom the award was made; and
 - (c) the reason why the award was made to that person.
- 9.4 A written report referred to in subparagraph 9.3 of this policy must be submitted –
- (a) to the accounting officer, in the case of an award by –
 - (i) the chief financial officer;
 - (ii) a senior manager; or
 - (iii) a bid adjudication committee of which the chief financial officer or a senior manager is a member; or
 - (b) to the chief financial officer or the senior manager responsible for the relevant bid, in the case of an award by –
 - (i) a manager referred to in subparagraph 9.2 (c)(iii) of this policy; or
 - (ii) a bid adjudication committee of which the chief financial officer or a senior manager is not a member.
- 9.5 Subparagraphs 9.3 and 9.4 of this policy do not apply to procurements out of petty cash.
- 9.6 This paragraph may not be interpreted as permitting an official to whom the power to make final awards has been subdelegated, to make a final award in a competitive bidding process otherwise than through the committee system provided for in paragraph 11.3.16 of this policy.
- 9.7 No supply chain management decision-making powers may be delegated to an advisor or consultant.

22 Supply Chain Management Unit

22.1 Establishment

The accounting officer must establish a supply chain management unit to implement this supply chain management policy.

A parent municipality and a municipal entity under its sole or shared control may establish a joint supply chain management unit to implement their respective supply chain management policies.

The supply chain management unit must, where possible, operate under the direct supervision of the chief financial officer or an official to whom this duty has been delegated in terms of section 82 of the Act.

22.2 Training

The training of officials involved in implementing the supply chain management policy should be in accordance with any Treasury guidelines on supply chain management training.

23 Framework

23.1 Format of supply chain management

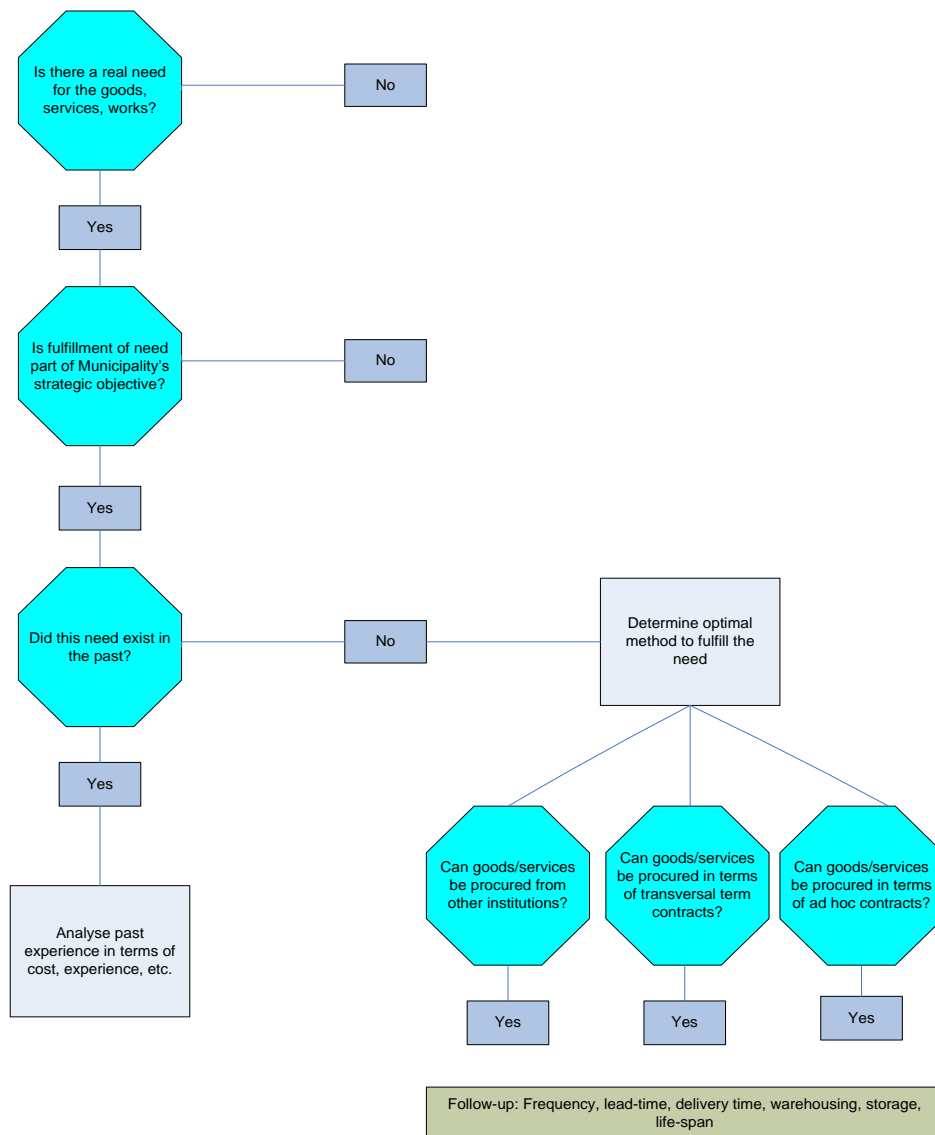
This supply chain management policy provides systems for –

- (i) demand management;
- (ii) acquisition management;
- (iii) logistics management;
- (iv) disposal management;
- (v) risk management; and
- (vi) performance management.

23.2 Demand management

The accounting officer must establish, through operational procedures, an effective system of demand management in order to ensure that the resources required to support the strategic and operational commitments are delivered at the correct time, at the right price and at the right location, and that the quantity and quality satisfy the needs.

Demand Management Process flowchart in terms of decisions to be made by Senior Management of the Municipality:



23.3 Acquisition management

23.3.1 System of acquisition management

- a) The accounting officer must establish, through operational procedures, an effective system of acquisition management in order to ensure –

- (i) that goods and services are procured by the municipality or municipal entity in accordance with authorised processes only;
 - (ii) that expenditure on goods and services is incurred in terms of an approved budget in terms of section 15 of the Act;
 - (iii) that the threshold values for the different procurement processes are complied with;
 - (iv) that bid documentation, evaluation and adjudication criteria, and general conditions of a contract, are in accordance with any applicable legislation; and
 - (v) that any Treasury guidelines on acquisition management are properly taken into account.
- b) This supply chain management policy, except where provided otherwise in the policy, does not apply in respect of the procurement of goods and services contemplated in section 110(2) of the Act, including –
- a. water from the Department of Water Affairs or a public entity, another municipality or a municipal entity; and
 - b. electricity from Eskom or another public entity, another municipality or a municipal entity.
- c) The following information must be made public wherever goods or services contemplated in section 110(2) of the Act are procured other than through the supply chain management system -
- (i) the kind of goods or services;
 - (ii) the reason for non-compliance; and
 - (iii) the name of the supplier.

23.3.2 Range of procurement processes

- a) The procurement of goods and services through this policy is provided by way of –
- (i) petty cash purchases, up to a transaction value of R200 (VAT included);
 - (ii) at least two written quotations for procurements of a transaction value over R200 up to R1 500 (VAT included);
 - (iii) at least three written quotations for procurements of a transaction value over R1 500 up to R30 000 (VAT included);
 - (iv) at least three formal written price quotations for procurements of a transaction value over R30 000 up to R120 000 (VAT included); and
 - (v) a competitive bidding process for–
 - (1) procurements above a transaction value of R120 000 (VAT included); and
 - (2) the procurement of long term contracts.
- b) The accounting officer may, in writing; -
- (i) lower, but not increase, the different threshold values specified; or
 - (ii) direct that –
 - (1) formal written price quotations be obtained for any specific procurement of a transaction value lower than R30 000; or

- (3) a competitive bidding process be followed for any specific procurement of a transaction value lower than R120 000.
- c) Goods or services may not deliberately be split into parts or items of a lesser value merely to avoid complying with the requirements of the policy. When determining transaction values, a requirement for goods or services consisting of different parts or items must as far as possible be treated and dealt with as a single transaction.

23.3.3 General preconditions for consideration of written quotations or bids

A formal written quotation or bid may not be considered unless the provider who submitted the quotation or bid –

- (a) has furnished that provider's –**
 - (i) full name;**
 - (ii) identification number or company or other registration number;**
 - and**
 - (iii) tax reference number and VAT registration number, if any;**
- (b) has submitted, with the quotation or bid, the original tax clearance from the South African Revenue Services that the provider's tax matters are in order; and**
- (c) has indicated –**
 - (i) whether he or she is in the service of the state, or has been in the service of the state in the previous twelve months;**
 - (ii) if the provider is not a natural person, whether any of its directors, managers, principal shareholders or stakeholder is in the service of the state, or has been in the service of the state in the previous twelve months; or**
 - (iii) whether a spouse, child or parent of the provider or of a director, manager, shareholder or stakeholder referred to in subparagraph (ii) is in the service of the state, or has been in the service of the state in the previous twelve months.**

23.3.4 Lists of accredited prospective providers

The accounting officer must –

- (a) keep a list of accredited prospective providers of goods and services that must be used for the procurement requirements of the written quotations and formal written price quotations; and
- (b) at least once a year through newspapers commonly circulating locally, the website and any other appropriate ways, invite prospective providers of goods or services to apply for evaluation and listing as accredited prospective providers;
- (c) specify the listing criteria for accredited prospective providers; and
- (d) disallow the listing of any prospective provider whose name appears on the National Treasury's database as a person prohibited from doing business with the public sector.

The list must be updated at least quarterly to include any additional prospective providers and any new commodities or types of services.

Prospective providers must be allowed to submit applications for listing at any time.

The list must be compiled per commodity and per type of service.

23.3.5 Petty cash purchases

The accounting officer must establish the conditions for the procurement of goods by means of petty cash purchases referred to in paragraph 11.3.2 (a) (i) of this policy, which must include conditions –

- (a) determining the terms on which a manager may delegate responsibility for petty cash to an official reporting to the manager;
- (b) limiting the number of petty cash purchases or the maximum amounts per month for each manager;
- (c) excluding any types of expenditure from petty cash purchases, where this is considered necessary; and
- (d) requiring monthly reconciliation reports from each manager to the chief financial officer, including –
 - (i) the total amount of petty cash purchases for that month; and
 - (ii) receipts and appropriate documents for each purchase.

Purchases must, as far as possible, be consolidated to ensure that the Municipality receives a discount from suppliers.

23.3.6 Written quotations

The accounting officer must establish the conditions for the procurement of goods or services through written quotations, which must include conditions stating –

- (a) that quotations must be obtained from at least two different providers (depending on the applicable amount) preferably from, but not limited to, providers whose names appear on the list of accredited prospective providers of the municipality or municipal entity, provided that if quotations are obtained from providers who are not listed, such providers must meet the listing criteria in the supply chain management policy required by 11.3.4 (b) and (c) of this policy;
- (b) that if it is not possible to obtain at least two quotations, the reasons must be recorded and reported quarterly to the accounting officer or another official designated by the accounting officer;
- (c) that the accounting officer must record the names of the potential providers requested to provide such quotations with their quoted prices.

23.3.7 Formal written price quotations

- (1) The accounting officer must establish the conditions for the procurement of goods or services through formal written price quotations, which must include conditions stating –
 - (a) that quotations must be obtained in writing from at least three different providers whose names appear on the list of accredited prospective providers of the municipality or municipal entity;
 - (b) that quotations may be obtained from providers who are not listed, provided that such providers meet the listing criteria in the supply chain management policy required by paragraph 11.3.4 (b) and (c);
 - (c) that if it is not possible to obtain at least three quotations, the reasons must be recorded and approved by the chief financial officer or an official designated by the chief financial officer, and
 - (d) that the accounting officer must record the names of the potential providers and their written quotations.
- (2) A designated official referred to in subparagraph (1)(c) must within three days of the end of each month report to the chief financial officer on any approvals given during that month by that official in terms of that subparagraph.

23.3.8 Procedures for procuring goods or services through written quotations and formal written price quotations

The accounting officer must determine the operational procedure for the procurement of goods or services through written quotations or formal written price quotations, which must stipulate –

- (a) that all requirements in excess of R30 000 (VAT included) that are to be procured by means of formal written price quotations must, in addition to the requirements of paragraph 11.3.7, be advertised for at least seven days on the website and an official notice board of the municipality or municipal entity;
- (b) that when using the list of accredited prospective providers the accounting officer must promote ongoing competition amongst providers, including by inviting providers to submit quotations on a rotation basis;
- (c) that the accounting officer must take all reasonable steps to ensure that the procurement of goods and services through written quotations or formal written price quotations is not abused;
- (d) that the accounting officer or chief financial officer must on a monthly basis be notified in writing of all written quotations and formal written price quotations accepted by an official acting in terms of a subdelegation, and;
- (e) requirements for proper record keeping.

23.3.9 Competitive bidding process

- (a) Goods or services above a transaction value of R120 000 (VAT included) and long term contracts may only be procured through a competitive bidding process, subject to paragraph 11.3.1 (b) of this policy; and
- (b) No requirement for goods or services above an estimated transaction value of R120 000 (VAT included), may deliberately be split into parts or items of lesser value merely for the sake of procuring the goods or services otherwise than through a competitive bidding process.**

23.3.10 Process for competitive bidding

The accounting officer must establish procedures for a competitive bidding process for each of the following stages:

- (a) the compilation of bidding documentation;
- (b) the public invitation of bids;
- (c) site meetings or briefing sessions, if applicable;
- (d) the handling of bids submitted in response to public invitation;
- (e) the evaluation of bids;
- (f) the award of contracts;
- (g) the administration of contracts; and
- (h) proper record keeping.

23.3.11 Bid documentation for competitive bids

The accounting officer must establish the criteria to which bid documentation for a competitive bidding process must comply, which in addition to paragraph 11.3.3 of this policy, the bid documentation must –

- (a) take into account –
 - (i) the general conditions of contract;
 - (ii) any Treasury guidelines on bid documentation; and
 - (iii) the requirements of the Construction Industry Development Board, in the case of a bid relating to construction, upgrading or refurbishment of buildings or infrastructure;
- (b) include evaluation and adjudication criteria, including any criteria required by other applicable legislation;
- (c) compel bidders to declare any conflict of interest they may have in the transaction for which the bid is submitted;
- (d) if the value of the transaction is expected to exceed R2 million (VAT included), require bidders to furnish–
 - (i) if the bidder is required by law to prepare annual financial statements for auditing, their audited annual financial statements –
 - (aa) for the past three years; or
 - (bb) since their establishment if established during the past three years;
 - (ii) a certificate signed by the bidder certifying that the bidder has no undisputed commitments for municipal services towards a municipality or other service provider in respect of which payment is overdue for more than 30 days;
 - (iii) particulars of any contracts awarded to the bidder by an organ of state during the past five years, including particulars of any material non-compliance or dispute concerning the execution of such contract;
 - (iv) a statement indicating whether any portion of the goods or services are expected to be sourced from outside the Republic, and, if so, what portion and whether any portion of payment from the municipality or municipal entity is expected to be transferred out of the Republic; and
- (e) stipulate that disputes must be settled by means of mutual consultation, mediation (with or without legal representation), or, when unsuccessful, in a South African court of law.

23.3.12 Public invitation for competitive bids

The accounting officer must determine the procedure for the invitation of competitive bids, which must stipulate that:

- (a) Any invitation to prospective providers to submit bids must be by means of a public advertisement in newspapers commonly circulating locally, the website of the municipality or municipal entity or any other appropriate ways (which may include an advertisement in the Government Tender Bulletin); and (b) the information contained in a public advertisement, must include –
 - (i) the closure date for the submission of bids, which may not be less than 30 days in the case of transactions over R2 million (VAT included), or which are of a long term nature, or 14 days in any other case, from the date on which the advertisement is placed in a newspaper, subject to subparagraph (b) of this policy; and

- (ii) a statement that bids may only be submitted on the bid documentation provided by the municipality or municipal entity.
- (b) The accounting officer may determine a closure date for the submission of bids which is less than the 30 or 14 days requirement, but only if such shorter period can be justified on the grounds of urgency or emergency or any exceptional case where it is impractical or impossible to follow the official procurement process.
- (c) Bids submitted must be sealed.
- (d) Where bids are requested in electronic format, such bids must be supplemented by sealed hard copies.

23.3.13 Procedure for handling, opening and recording of bids

The accounting officer must determine the procedures for the handling, opening and recording of bids, which must stipulate that:

- (a) Bids–
 - (i) may be opened only in public; and
 - (ii) must be opened at the same time and as soon as possible after the period for the submission of bids has expired;
- (b) Any bidder or member of the public has the right to request that the names of the bidders who submitted bids in time must be read out and, if practical, also each bidder's total bidding price (this must be stipulated in the tender specifications to make potential tenderers aware of possible requests in this regard); and
- (c) The accounting officer must –
 - (i) record in a register all bids received in time;
 - (ii) make the register available for public inspection; and
 - (iii) publish the entries in the register and the bid results on the website.

23.3.14 Negotiations with preferred bidders

- (a) The accounting officer may negotiate the final terms of a contract with bidders identified through a competitive bidding process as preferred bidders, provided that such negotiation –
 - (i) does not allow any preferred bidder a second or unfair opportunity;
 - (ii) is not to the detriment of any other bidder; and
 - (iii) does not lead to a higher price than the bid as submitted.
- (b) Minutes of such negotiations must be kept for record purposes.

23.3.15 Two-stage bidding process

- (a) A two-stage bidding process is allowed for –
 - (i) large complex projects;
 - (ii) projects where it may be undesirable to prepare complete detailed technical specifications; or
 - (iii) long term projects with a duration period exceeding three years.

- (b) In the first stage technical proposals on conceptual design or performance specifications should be invited, subject to technical as well as commercial clarifications and adjustments.
- (c) In the second stage final technical proposals and priced bids should be invited.

23.3.16 Committee system for competitive bids

- (a) The accounting officer is required to –
 - (i) establish a committee system for competitive bids consisting of at least –
 - (1) a bid specification committee;
 - (2) a bid evaluation committee; and
 - (3) a bid adjudication committee;
 - (ii) appoint the members of each committee, taking into account section 117 of the Act; and
 - (iii) provide for an attendance or oversight process by a neutral or independent observer, appointed by the accounting officer, when this is appropriate for ensuring fairness and promoting transparency.
- (b) The committee system must be consistent with –
 - (i) paragraph 11.3.17, 11.3.18 and 11.3.18 of this policy; and
 - (ii) any other applicable legislation.
- (c) The accounting officer may apply the committee system to formal written price quotations.

23.3.17 Bid specification committees

- (a) The bid specification committee must compile the specifications for each procurement of goods or services by the municipality or municipal entity.
- (b) Specifications –
 - (i) must be drafted in an unbiased manner to allow all potential suppliers to offer their goods or services;
 - (ii) must take account of any accepted standards such as those issued by Standards South Africa, the International Standards Organisation, or an authority accredited or recognised by the South African National Accreditation System with which the equipment or material or workmanship should comply;
 - (iii) where possible, be described in terms of performance required rather than in terms of descriptive characteristics for design;
 - (iv) may not create trade barriers in contract requirements in the forms of specifications, plans, drawings, designs, testing and test methods, packaging, marking or labeling of conformity certification;
 - (v) may not make reference to any particular trade mark, name, patent, design, type, specific origin or producer unless there is no other sufficiently precise or intelligible way of describing the characteristics of the work, in which case such reference must be accompanied by the words “equivalent”;

- (vi) must indicate each specific goal for which points may be awarded in terms of the points system set out in the Preferential Procurement Regulations 2001; and
- (vii) must be approved by the accounting officer prior to publication of the invitation for bids in terms of paragraph 11.3.12 of this policy.
- (c) The bid specification committee must be composed of one or more officials of the municipality or municipal entity, preferably the manager responsible for the function involved, and may, when appropriate, include external specialist advisors.
- (d) No person, advisor or corporate entity involved with the bid specification committee, or director of such a corporate entity, may bid for any resulting contracts.

23.3.18 Bid evaluation committees

- (a) The bid evaluation committee must –
 - (i) evaluate bids in accordance with –
 - (1) the specifications for a specific procurement; and
 - (2) the points system set out in terms of paragraph 11.3.17(b)(vi).
 - (ii) evaluate each bidder's ability to execute the contract;
 - (iii) check in respect of the recommended bidder whether municipal rates and taxes and municipal service charges are not in arrears, and;
 - (iv) submit to the adjudication committee a report and recommendations regarding the award of the bid or any other related matter.
- (b) The bid evaluation committee must as far as possible be composed of –
 - (i) officials from departments requiring the goods or services; and
 - (ii) at least one supply chain management practitioner of the municipality.

23.3.19 Bid adjudication committees

- (a) The bid adjudication committee must –
 - (i) consider the report and recommendations of the bid evaluation committee; and
 - (ii) either –
 - (1) depending on its delegations, make a final award or a recommendation to the accounting officer to make the final award; or
 - (2) make another recommendation to the accounting officer how to proceed with the relevant procurement.
- (b) The bid adjudication committee must consist of at least four senior managers of the municipality or municipal entity which must include –
 - (i) the chief financial officer or, if the chief financial officer is not available, another manager in the budget and treasury office reporting directly to the chief financial officer and designated by the chief financial officer; and
 - (ii) at least one senior supply chain management practitioner who is an official of the municipality and
 - (iii) a technical expert in the relevant field who is an official, if such an expert exists.
- (c) The accounting officer must appoint the chairperson of the committee. If the chairperson is absent from a meeting, the members of the committee who are present must elect one of them to preside at the meeting.
- (d) Neither a member of a bid evaluation committee, nor an advisor or person assisting the evaluation committee, may be a member of a bid adjudication committee.
- (e)
 - (i) If the bid adjudication committee decides to award a bid other than the one recommended by the bid evaluation committee, the bid adjudication committee must prior to awarding the bid –
 - (1) check in respect of the preferred bidder whether that bidder's municipal rates and taxes and municipal service charges are not in arrears, and;
 - (2) notify the accounting officer.
 - (ii) The accounting officer may –
 - (1) after due consideration of the reasons for the deviation, ratify or reject the decision of the bid adjudication committee referred to in paragraph (i); and
 - (2) if the decision of the bid adjudication committee is rejected, refer the decision of the adjudication committee back to that committee for reconsideration.
- (f) The accounting officer may at any stage of a bidding process, refer any recommendation made by the evaluation committee or the adjudication committee back to that committee for reconsideration of the recommendation.
- (g) The accounting officer must comply with section 114 of the Act within 10 working days

23.3.20 Procurement of banking services

- (a) Banking services –
 - (i) must be procured through competitive bids;
 - (ii) must be consistent with section 7 or 85 of the Act; and
 - (iii) may not be for a period of more than five years at a time.
- (b) The process for procuring a contract for banking services must commence at least **nine months before** the end of an existing contract.
- (c) The closure date for the submission of bids may not be less than 60 days from the date on which the advertisement is placed in a newspaper in terms of paragraph 11.3.12(a). Bids must be restricted to banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990).

23.3.21 Procurement of IT related goods or services

- (a) The accounting officer may request the State Information Technology Agency (SITA) to assist with the acquisition of IT related goods or services through a competitive bidding process.
- (b) Both parties must enter into a written agreement to regulate the services rendered by, and the payments to be made to, SITA.
- (c) The accounting officer must notify SITA together with a motivation of the IT needs if –
 - (i) the transaction value of IT related goods or services required in any financial year will exceed R50 million (VAT included); or
 - (ii) the transaction value of a contract to be procured whether for one or more years exceeds R50 million (VAT included).
- (d) If SITA comments on the submission and the municipality disagrees with such comments, the comments and the reasons for rejecting or not following such comments must be submitted to the council, the National Treasury, the relevant provincial treasury and the Auditor-General.

23.3.22 Procurement of goods and services under contracts secured by other organs of state

- (a) The accounting officer may procure goods or services under a contract secured by another organ of state, but only if –
 - (i) the contract has been secured by that other organ of state by means of a competitive bidding process applicable to that organ of state;
 - (ii) there is no reason to believe that such contract was not validly procured;
 - (iii) there are demonstrable discounts or benefits to do so; and
 - (iv) that other organ of state and the provider have consented to such procurement in writing.
- (b) Subparagraph (a)(iii) and (iv) do not apply if –
 - (i) a municipal entity procures goods or services through a contract secured by its parent municipality; or
 - (ii) a municipality procures goods or services through a contract secured by a municipal entity of which it is the parent municipality.

23.3.23 Procurement of goods necessitating special safety arrangements

- (a) The acquisition and storage of goods in bulk (other than water) which necessitate special safety arrangements, including gasses and fuel, should be avoided where ever possible.
- (b) Where the storage of goods in bulk is justified, such justification must be based on sound reasons, including the total cost of ownership, cost advantages and environmental impact and must be approved by the accounting officer.

23.3.24 Proudly SA Campaign

The accounting officer must determine internal operating procedures supporting the Proudly SA Campaign to the extent that, all things being equal, preference is given to procuring local goods and services from:

- Firstly – suppliers and businesses within the municipality;
- Secondly – suppliers and businesses within the district;
- Thirdly – suppliers and businesses within the relevant province;
- Fourthly – suppliers and businesses within the Republic of South Africa

23.3.25 Appointment of consultants

- (a) The accounting officer may procure consulting services provided that any Treasury guidelines in respect of consulting services are taken into account when such procurements are made.
- (b) Consultancy services must be procured through competitive bids if –
 - (i) the value of the contract exceeds R120 000 (VAT included); or
 - (ii) the duration period of the contract exceeds one year.
- (c) In addition to any requirements prescribed by this policy for competitive bids, bidders must furnish particulars of –
 - (i) all consultancy services provided to an organ of state in the last five years; and
 - (ii) any similar consultancy services provided to an organ of state in the last five years.
- (d) The accounting officer must ensure that copyright in any document produced, and the patent rights or ownership in any plant, machinery, thing, system or process designed or devised, by a consultant in the course of the consultancy service is vested in the municipality.

23.3.26 Deviation from, and ratification of minor breaches of, procurement processes

- (a) The accounting officer may –
 - (i) dispense with the official procurement processes established by this policy and to procure any required goods or services through any convenient process, which may include direct negotiations, but only –
 - (1) in an emergency;

- (2) if such goods or services are produced or available from a single provider only;
 - (3) for the acquisition of special works of art or historical objects where specifications are difficult to compile;
 - (4) acquisition of animals for zoos and/or nature and game reserves; or
 - (5) in any other exceptional case where it is impractical or impossible to follow the official procurement processes; and
- (ii) ratify any minor breaches of the procurement processes by an official or committee acting in terms of delegated powers or duties which are purely of a technical nature.
- (b) The accounting officer must record the reasons for any deviations in terms of subparagraphs (a)(i) and (ii) of this policy and report them to the next meeting of the council and include as a note to the annual financial statements.
- (c) Subparagraph (b) does not apply to the procurement of goods and services contemplated in paragraph 11.3.1 of this policy.

23.3.27 Unsolicited bids

- (a) In accordance with section 113 of the Act there is no obligation to consider unsolicited bids received outside a normal bidding process.
- (b) The accounting officer may decide in terms of section 113(2) of the Act to consider an unsolicited bid, only if –
 - (i) the product or service offered in terms of the bid is a demonstrably or proven unique innovative concept;
 - (ii) the product or service will be exceptionally beneficial to, or have exceptional cost advantages;
 - (iii) the person who made the bid is the sole provider of the product or service; and
 - (iv) the reasons for not going through the normal bidding processes are found to be sound by the accounting officer.
- (c) If the accounting officer decides to consider an unsolicited bid that complies with subparagraph (b) of this policy, the decision must be made public in accordance with section 21A of the Municipal Systems Act, together with –
 - (i) reasons as to why the bid should not be open to other competitors;
 - (ii) an explanation of the potential benefits if the unsolicited bid were accepted; and
 - (iii) an invitation to the public or other potential suppliers to submit their comments within 30 days of the notice.
- (d) All written comments received pursuant to subparagraph (c), including any responses from the unsolicited bidder, must be submitted to the National Treasury and the relevant provincial treasury for comment.
- (e) The adjudication committee must consider the unsolicited bid and may award the bid or make a recommendation to the accounting officer, depending on its delegations.
- (f) A meeting of the adjudication committee to consider an unsolicited bid must be open to the public.
- (g) When considering the matter, the adjudication committee must take into account–

- (i) any comments submitted by the public; and
- (ii) any written comments and recommendations of the National Treasury or the relevant provincial treasury.
- (h) If any recommendations of the National Treasury or provincial treasury are rejected or not followed, the accounting officer must submit to the Auditor General, the relevant provincial treasury and the National Treasury the reasons for rejecting or not following those recommendations.
- (i) Such submission must be made within seven days after the decision on the award of the unsolicited bid is taken, but no contract committing the municipality to the bid may be entered into or signed within 30 days of the submission.

23.3.28 Combating of abuse of supply chain management system

The accounting officer must establish measures for the combating of abuse of the supply chain management system, which must stipulate the following:

- (a) The accounting officer must–
 - (i) take all reasonable steps to prevent abuse of the supply chain management system;
 - (ii) investigate any allegations against an official or other role player of fraud, corruption, favouritism, unfair or irregular practices or failure to comply with this supply chain management policy, and when justified–
 - (1) take appropriate steps against such official or other role player; or
 - (2) report any alleged criminal conduct to the South African Police Service;
 - (iii) check the National Treasury’s database prior to awarding any contract to ensure that no recommended bidder, or any of its directors, is listed as a person prohibited from doing business with the public sector;
 - (iv) reject any bid from a bidder–
 - (1) if any municipal rates and taxes or municipal service charges owed by that bidder or any of its directors to the municipality, or to any other municipality or municipal entity, are in arrears for more than three months; or
 - (2) who during the last five years has failed to perform satisfactorily on a previous contract with the municipality or any other organ of state after written notice was given to that bidder that performance was unsatisfactory;
 - (v) reject a recommendation for the award of a contract if the recommended bidder, or any of its directors, has committed a corrupt or fraudulent act in competing for the particular contract;
 - (vi) cancel a contract awarded to a person if –
 - (1) the person committed any corrupt or fraudulent act during the bidding process or the execution of the contract; or
 - (2) an official or other role player committed any corrupt or fraudulent act during the bidding process or the execution of the contract that benefited that person; and
 - (vii) reject the bid of any bidder if that bidder or any of its directors –

- (1) has abused the supply chain management system of the municipality or has committed any improper conduct in relation to such system;
 - (2) has been convicted for fraud or corruption during the past five years;
 - (3) has willfully neglected, reneged on or failed to comply with any government, municipal or other public sector contract during the past five years; or
 - (4) has been listed in the Register for Tender Defaulters In terms section 29 of the Prevention and Combating of Corrupt Activities Act (No 12 of 2004).
- (b) The accounting officer must inform the National Treasury and relevant provincial treasury in writing of any actions taken in terms of subparagraphs (a)(ii)(2), (v) or (vi) of this policy.

23.4 Logistics management

The accounting officer must establish an effective system of logistics management in order to provide for the setting of inventory levels, placing of orders, receiving and distribution of goods, stores and warehouse management, expediting orders, transport management, vendor performance, maintenance and contract administration.

23.5 Disposal management

- (1) The accounting officer must establish an effective system of disposal management for the disposal or letting of assets, including unserviceable, redundant or obsolete assets, subject to sections 14 and 90 of the Act, which must stipulate the following:
- (2) The disposal of assets must–
 - (a) be by one of the following methods –
 - (i) transferring the asset to another organ of state in terms of a provision of the Act enabling the transfer of assets;
 - (ii) transferring the asset to another organ of state at market related value or, when appropriate, free of charge;
 - (iii) selling the asset; or
 - (iv) destroying the asset;
 - (b) provided that –
 - (i) immovable property may be sold only at market related prices except when the public interest or the plight of the poor demands otherwise;
 - (ii) movable assets may be sold either by way of written price quotations, a competitive bidding process, auction or at market related prices, whichever is the most advantageous;
 - (iii) in the case of the free disposal of computer equipment, the provincial department of education must first be approached to indicate within 30 days whether any of the local schools are interested in the equipment; and

- (iv) in the case of the disposal of firearms, the National Conventional Arms Control Committee has approved any sale or donation of firearms to any person or institution within or outside the Republic;
- (c) furthermore ensure that –
 - (i) immovable property is let at market related rates except when the public interest or the plight of the poor demands otherwise; and
 - (ii) all fees, charges, rates, tariffs, scales of fees or other charges relating to the letting of immovable property are annually reviewed; and
- (d) ensure that where assets are traded in for other assets, the highest possible trade-in price is negotiated.

23.6 Risk management

- (1) The accounting officer must establish an effective system of risk management for the identification, consideration and avoidance of potential risks in the supply chain management system.
- (2) Risk management must include –
 - (a) the identification of risks on a case-by-case basis;
 - (b) the allocation of risks to the party best suited to manage such risks;
 - (c) acceptance of the cost of the risk where the cost of transferring the risk is greater than that of retaining it;
 - (d) the management of risks in a pro-active manner and the provision of adequate cover for residual risks; and
 - (e) the assignment of relative risks to the contracting parties through clear and unambiguous contract documentation.

23.7 Performance management

The accounting officer must establish an effective internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the desired objectives were achieved.

23.8 Other matters

23.8.1 Prohibition on awards to persons whose tax matters are not in order

- (a) The accounting officer must ensure that, irrespective of the procurement process followed, no award above R15 000 is given to a person whose tax matters have not been declared by the South African Revenue Service to be in order.

- (b) Before making an award to a person the accounting person must first check whether the tax clearance certificate has been submitted with the quotation or tender.

23.8.2 Prohibition on awards to persons in the service of the state

The accounting officer must ensure that irrespective of the procurement process followed, no award may be given to a person –

- (a) who is in the service of the state; or
- (b) if that person is not a natural person, of which any director, manager, principal shareholder or stakeholder is a person in the service of the state; or
- (c) a person who is an advisor or consultant contracted with the municipality or municipal entity.

23.8.3 Awards to close family members of persons in the service of the state

The notes to the annual financial statements must disclose particulars of any award of more than R2 000 to a person who is a spouse, child or parent of a person in the service of the state, or has been in the service of the state in the previous twelve months, including –

- (a) the name of that person;
- (b) the capacity in which that person is in the service of the state; and
- (c) the amount of the award.

23.8.4 Ethical standards

- (a) A code of ethical standards is hereby established, in accordance with subparagraph (b), for officials and other role players in the supply chain management system in order to promote –
 - (i) mutual trust and respect; and
 - (ii) an environment where business can be conducted with integrity and in a fair and reasonable manner.
- (b) An official or other role player involved in the implementation of the supply chain management policy –
 - (i) must treat all providers and potential providers equitably;
 - (ii) may not use his or her position for private gain or to improperly benefit another person;
 - (iii) may not accept any reward, gift, favour, hospitality or other benefit directly or indirectly, including to any close family member, partner or associate of that person, of a value more than R350;
 - (iv) notwithstanding subparagraph (b)(iii), must declare to the accounting officer details of any reward, gift, favour, hospitality or other benefit promised, offered or granted to that person or to any close family member, partner or associate of that person;
 - (v) must declare to the accounting officer details of any private or business interest which that person, or any close family member, partner or associate, may have in any proposed procurement or disposal process of, or in any award of a contract by, the municipality
 - (vi) must immediately withdraw from participating in any manner whatsoever in a procurement or disposal process or in the award of a contract in which that person, or any close family member, partner or associate, has any private or business interest;
 - (vii) must be scrupulous in his or her use of property belonging to the municipality;
 - (viii) must assist the accounting officer in combating fraud, corruption, favouritism and unfair and irregular practices in the supply chain management system; and
 - (ix) must report to the accounting officer any alleged irregular conduct in the supply chain management system which that person may become aware of, including –
 - (1) any alleged fraud, corruption, favouritism or unfair conduct;
 - (2) any alleged contravention of paragraph 11.8.5 (a) of this policy;or

- (3) any alleged breach of this code of ethical standards.
- (c) Declarations in terms of subparagraphs (b)(iv) and (v) -
 - (i) must be recorded in a register which the accounting officer must keep for this purpose;
 - (ii) by the accounting officer must be made to the mayor of the municipality who must ensure that such declarations are recorded in the register.
- (d) The Municipality's code of conduct for SCM (Addendum A), must also be taken into account by supply chain management practitioners and other role players involved in supply chain management.
- (e) The above code of conduct must be adopted by council and when adopted, such code of conduct becomes binding on all officials and other role players involved in the implementation of the supply chain management policy of the municipality..
- (f) A breach of the code of conduct adopted by the municipality must be dealt with in accordance with schedule 2 of the Systems Act.

23.8.5 Inducements, rewards, gifts and favours to municipalities, officials and other role players

- (a) No person who is a provider or prospective provider of goods or services, or a recipient or prospective recipient of goods disposed or to be disposed of may either directly or through a representative or intermediary promise, offer or grant—
 - (i) any inducement or reward to the municipality for or in connection with the award of a contract; or
 - (ii) any reward, gift, favour or hospitality to –
 - (1) any official; or
 - (2) any other role player involved in the implementation of the supply chain management policy.
- (b) The accounting officer must promptly report any alleged contravention of subparagraph (a) to the National Treasury for considering whether the offending person, and any representative or intermediary through which such person is alleged to have acted, should be listed in the National Treasury's database of persons prohibited from doing business with the public sector.
- (c) Subparagraph (a) does not apply to gifts less than R350 in value.

23.8.6 Sponsorships

The accounting officer must promptly disclose to the National Treasury and the relevant provincial treasury any sponsorship promised, offered or granted, whether directly or through a representative or intermediary, by any person who is –

- (a) a provider or prospective provider of goods or services; or
- (b) a recipient or prospective recipient of goods disposed or to be disposed.

23.8.7 Objections and complaints

- (a) Persons aggrieved by decisions or actions taken in the implementation of this supply chain management system, may lodge within 14 days of the decision or action, a written objection or complaint against the decision or action in terms of paragraph 11.8.8.

23.8.8 Resolution of disputes, objections, complaints and queries

- (a) The accounting officer must appoint an independent and impartial person, not directly involved in the supply chain management processes –
 - (i) to assist in the resolution of disputes between the municipality and other persons regarding –
 - (1) any decisions or actions taken in the implementation of the supply chain management system; or
 - (2) any matter arising from a contract awarded in the course of the supply chain management system; or
 - (ii) to deal with objections, complaints or queries regarding any such decisions or actions or any matters arising from such contract.
- (b) The accounting officer, or another official designated by the accounting officer, is responsible for assisting the appointed person to perform his or her functions effectively.
- (c) The person appointed must –
 - (i) strive to resolve promptly all disputes, objections, complaints or queries received; and
 - (ii) submit monthly reports to the accounting officer on all disputes, objections, complaints or queries received, attended to or resolved.
- (d) A dispute, objection, complaint or query may be referred to the relevant provincial treasury if –
 - (i) the dispute, objection, complaint or query is not resolved within 60 days; or
 - (ii) no response is forthcoming within 60 days.
- (e) If the provincial treasury does not or cannot resolve the matter, the dispute, objection, complaint or query may be referred to the National Treasury for resolution.
- (f) This paragraph must not be read as affecting a person's rights to approach a court at any time.

23.8.9 Contracts providing for compensation based on turnover

If a service provider acts on behalf of a municipality to provide any service or act as a collector of fees, service charges or taxes and the compensation payable to the service provider is fixed as an agreed percentage of turnover for the service or the amount collected, the contract between the service provider and the municipality must stipulate –

- (a) a cap on the compensation payable to the service provider; and
- (b) that such compensation must be performance based.

24 Roles and Responsibilities

24.1 Oversight role of Council

The council must maintain oversight over the implementation of this supply chain management policy.

For the purposes of such oversight the accounting officer must –

- (a) within 30 days of the end of each financial year, submit a report on the implementation of the supply chain management policy of the municipality and of any municipal entity under its sole or shared control, to the council of the municipality,
- (b) whenever there are serious and material problems in the implementation of the supply chain management policy, immediately submit a report to the council

25 Monitoring, Evaluation and Reporting

The accounting officer must establish an effective internal monitoring system in order to determine, on the basis of a retrospective analysis, whether the authorised supply chain management processes were followed and whether the desired objectives were achieved.

26 Implementation

The Supply Chain Management Policy will be implemented and adopted after approval thereof by the Council.

27 Addendum

A : Code of Conduct

PLAN AND MANAGE SUPPLY CHAIN MANAGEMENT

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1. SUPPLY CHAIN MANAGEMENT PROCEDURES AND PROCESS MAPS

1.1 SUPPLY CHAIN MANAGEMENT

1.1.1 Introduction

The purpose of this manual is to provide an overview of the procedure for the revision and advertisement of tariffs.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of valuation rolls.

1.3 Procedure Description

Step	Process
1 Quotation procedure and acquisition	The procurement of goods and services through this policy is provided by way of – (i) petty cash purchases, up to a transaction value of R100 (VAT included); (ii) at least three written quotations for procurements of a transaction value over R100 up to R30 000 (VAT included); (iii) at least three formal written price quotations for procurements of a transaction value over R30 000 up to R120 000 (VAT included).
2 Tender procedure	The procurement of goods and services through this policy is provided by way of – (i) a competitive bidding process for– (1) procurements above a transaction value of R120 000 (VAT included); and (2) the procurement of long term contracts.
3 Approval and acquisition	The power to make a final award – (a) above R500 000 (VAT included) may not be subdelegated by the accounting officer; (b) above R120 000 (VAT included), but not exceeding R500 000 (VAT included), may be subdelegated but only to – (i) the chief financial officer; (ii) a senior manager; or (iii) a bid adjudication committee of which the chief financial officer or a senior manager is a member; or (c) not exceeding R120 000 (VAT included) may be subdelegated but only to – (i) the chief financial officer;

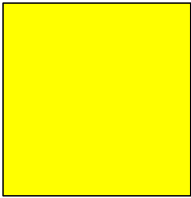
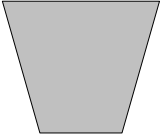
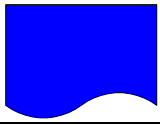
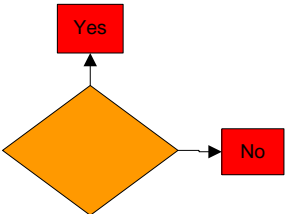
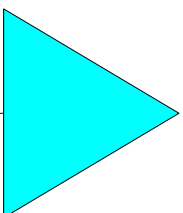
	(ii) a senior manager; (iii) a manager directly accountable to the chief financial officer or a senior manager; or (iv) a bid adjudication committee.
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1.3 Policy

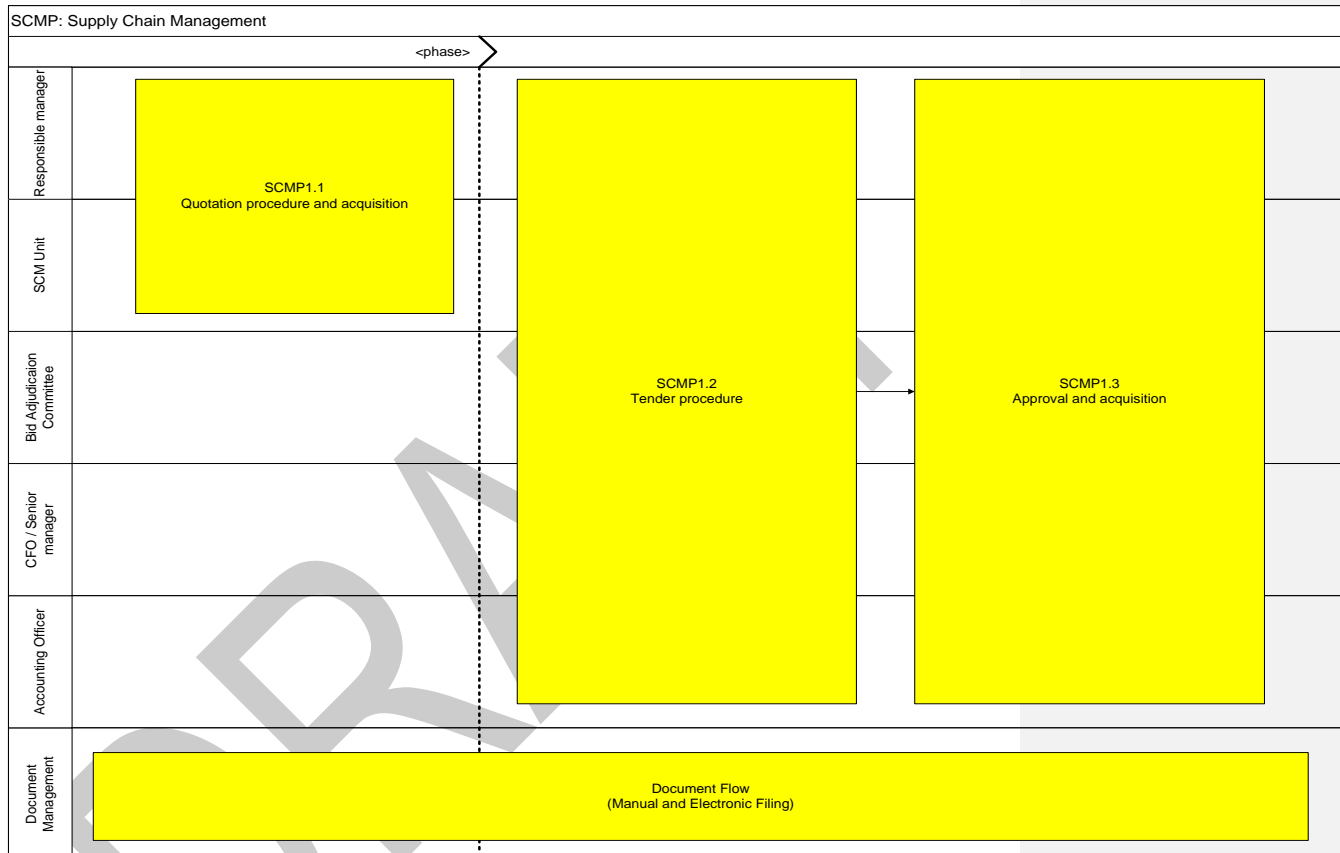
Procedure number	Policy reference
Step 1: SCMP1.1	Paragraph 11.3.2
Step 2: SCMP1.2	Paragraph 11.3.2
Step 3: SCMP1.3	Paragraph 9.2

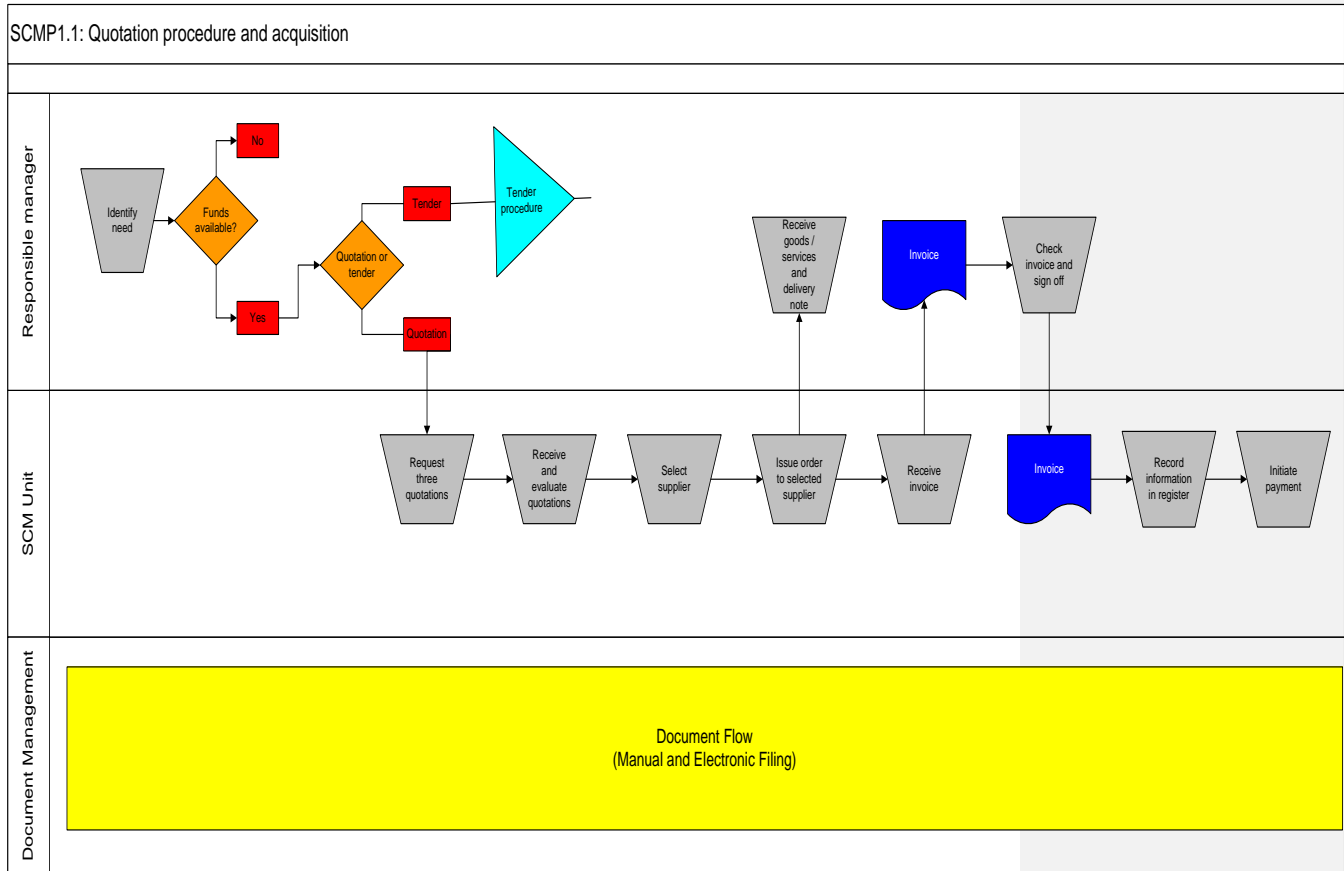
4 PROCESS KEY

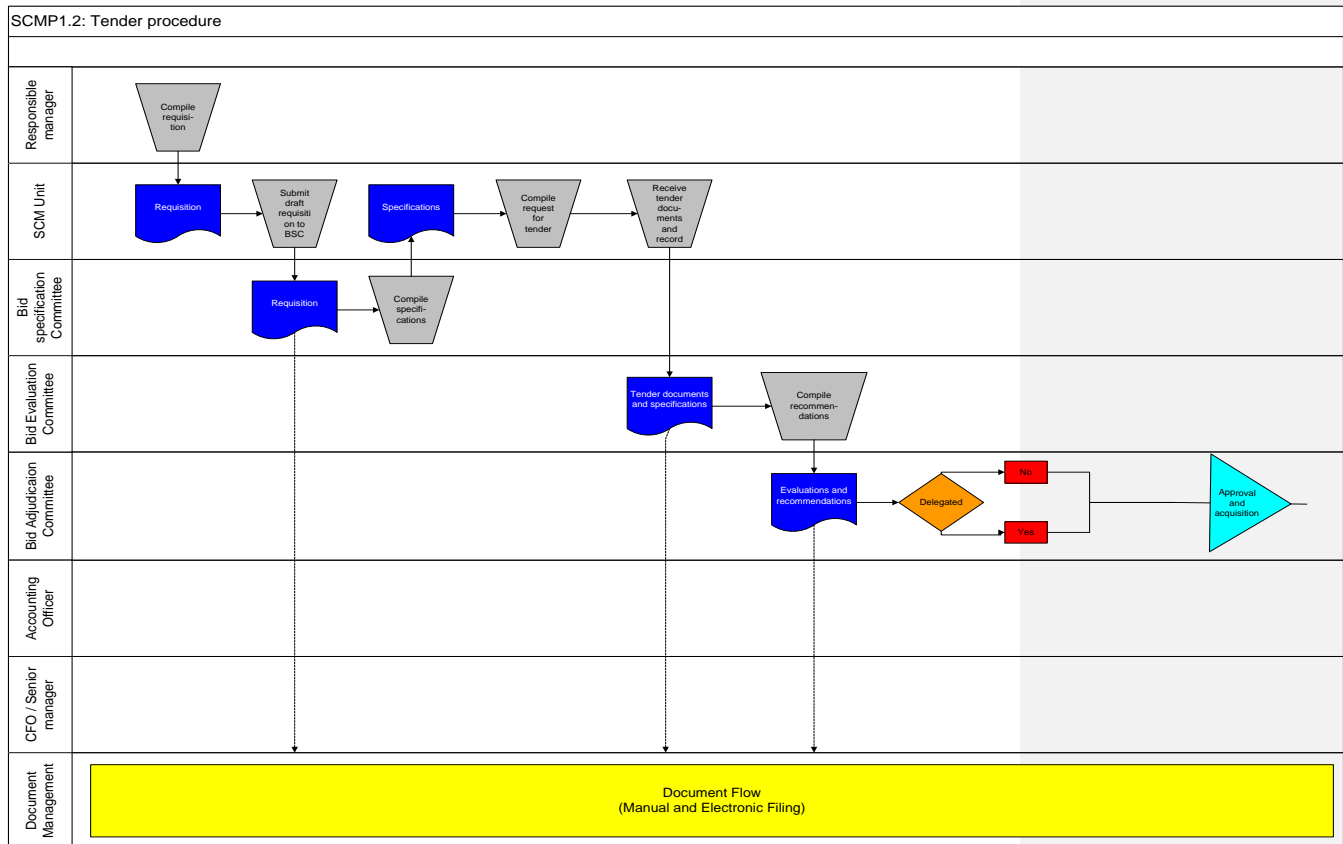
The shapes and colours used in the process maps should be interpreted as follows:

Symbol	Description
	This is used for a process, i.e. <u>group of activities</u> (activity is defined as a collection of tasks). Usually this symbol is a high-level description of a collection of the other symbols (described below). These other symbols are then usually depicted on a separate page.
	This is used for a <u>group of tasks</u> (tasks are usually described in the policy & procedures manual and are the lowest level of actions).
	This represents a document, report, regulations, plans or a deliverable. This symbol would usually be the result of a process.
	This represents a decision to be made.
	This symbol represents a connection point to another process, which is usually depicted on another process map (done by someone else).

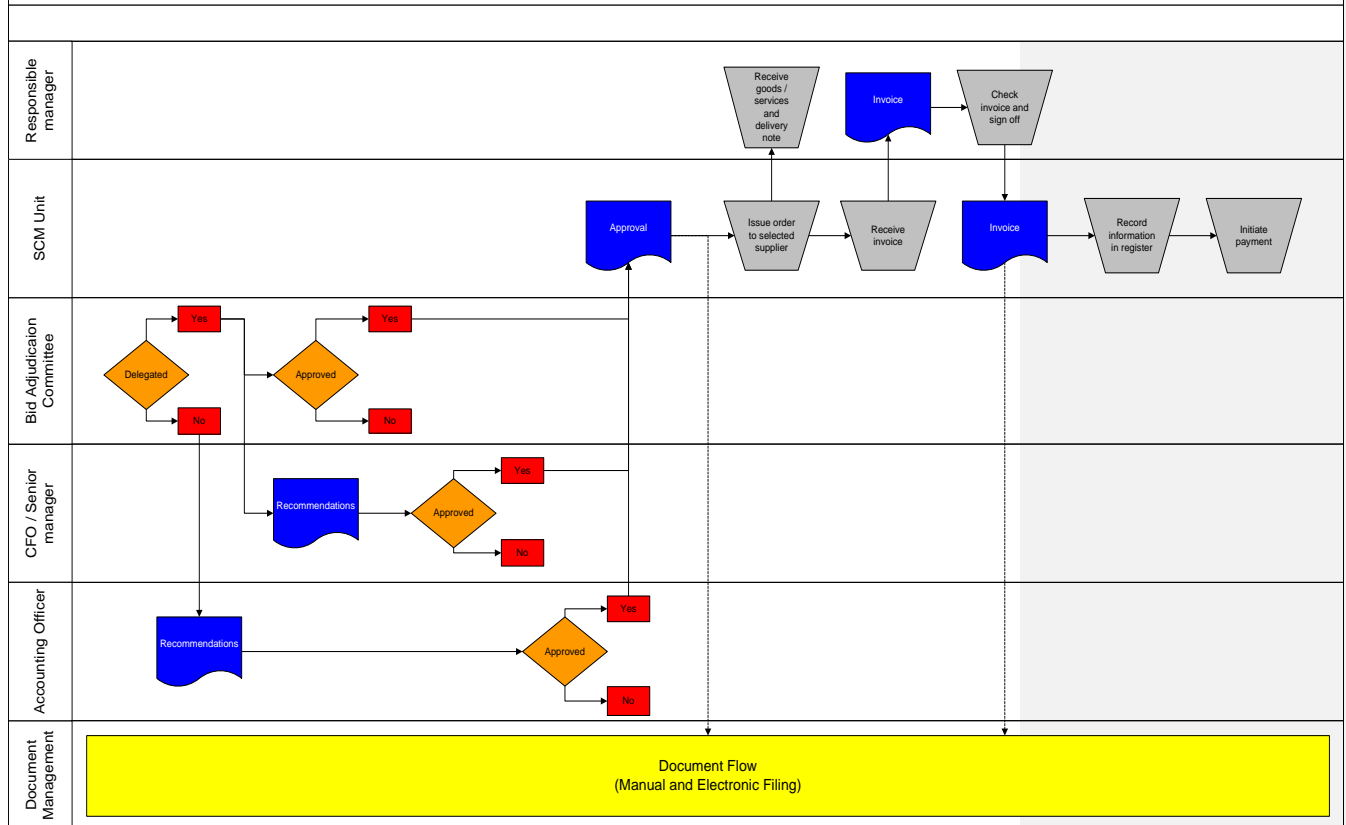
5 PROCESS MAP







SCMP1.3: Approval and acquisition



EMAKHAZENI MUNICIPALITY



PLAN AND MANAGE THE BUDGET

POLICY & PROCEDURE MANUAL

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28 Introduction

28.1 Vision and value statement

It is the vision of Council to “create a secure environmental and sustainable development to promote service excellence and unity” Council is committed to its mission creating conducive institutional environment within which communities can thrive economically and socially.

The Values of the Council are:

Transparency
High Quality Service Delivery
Accountability
Serving Communities with Integrity
Efficiency
Professionalism

28.2 Vision

To strive for the transformation of the Emakhazeni Local Municipality into an efficient and cost-efficient institution that renders quality, affordable and sustainable services to the community.

28.3 Mission

To develop, promote and sustain systems and structures of effective governance as well as service delivery for the community of the Emkahazeni Local Municipality.

29 Definitions and abbreviations

Definitions:

“accounting officer” means the municipal manager appointed in terms of Section 60 of the Act

“Act” means Municipal Finance Management Act, 2003 (Act No. 56, 2003)

“allocation”, in relation to a municipality, means-

- a) a municipality's share of the local government's equitable share referred to in section 214(1)(a) of the Constitution;
- b) an allocation of money to a municipality in terms of section 214(1)(a) of the Constitution;
- c) an allocation of money to a municipality in terms of a provincial budget, or
- d) any other allocation of money to a municipality by an organ of state, including by another municipality, otherwise than in compliance with a commercial or other business transaction;

“budget controllers” are all heads of departments (Senior Managers and Managers) and the Chief Financial Officer.

“chief financial officer” means a person designated in terms of section 80(2)(a) of the Act

“financial year” means the financial year ending 30 June

“mayor”, in relation to

- a) a municipality with an executive mayor, means the councillor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures Act; or
- b) a municipality with an executive committee, means the councillor elected as the mayor of the municipality in terms of section 48 of that Act

“the municipality” means Emakhazeni Municipality

“municipal manager” means a person appointed in terms of section 82(1)(a) or (b) of the Municipal Structures Act

“virement” means a regulated transfer or re-allocation of funds from one function or vote to another

“vote” means-

- a) one of the main segments into which a budget of a municipality is divided for the appropriation of money for the different departments or functional areas of the municipality; and
- b) which specifies, the total amount that is appropriated for the purposes of the department or functional area concerned.

Abbreviations:

DME	:	Department of Minerals and Energy
DWAF	:	Department of Water Affairs and Forestry
IDP	:	Integrated Development Plan
MFMA	:	Municipal Finance Management Act, 2003 (Act No. 56, 2003)
MIG	:	Municipal Infrastructure Grant
MSA	:	Municipal Systems Act, 2000 (Act 32 of 2000)
SDBIP	:	Service Delivery and Budget Implementation Plan

30 Purpose of the Guidelines

The purpose of this manual is to provide an overview of the procedure for the infrastructural process of Planning and Managing the Budget.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of budgets.

Briefly, the procedures include the development of budgets, including the preparation of the budget, revision, approval, monitoring and evaluation of budgetary performance for a financial year.

31 Scope of Application

Accounting Officer

Chief Financial Officer

All heads of departments (Senior Managers and Managers)

Any other senior officials designated by the accounting officer

32 Legislative Framework

The Municipality operations are governed by an array of different acts and this manual should be understood within that context.

The following Acts and prescripts are central in defining municipal boundaries and areas of influence:

- ◆ Public Finance Management Act, 1999 (Act 1 of 1999)
- ◆ Organised Local Government Act, 1997 (Act 52 of 1997)
- ◆ Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)
- ◆ Municipal Structures Act, 1998 (Act 117 of 1998)
- ◆ Municipal Finance Management Act, 2003 (Act 56 of 2003)
- ◆ National Treasury guidelines and prescripts

Thus not only is Emakhazeni Municipality responsive to national government legislation, it has to comply with all the local government regulations and acts.

33 Principles

- 6.1 Except in so far as capital projects represent a contractual commitment to the municipality extending over more than one financial year, the annual capital budget shall be prepared from a **zero base**.
 - 6.2 The capital budget component of the annual or adjustments budget shall only be approved by the council if it has been **properly balanced**, that is, if the sources of finance which are realistically envisaged to fund the budget equal the proposed capital expenses.
 - 6.3 Any **surplus** from previous financial years not appropriated, even if fully cash-backed, shall not be used to balance any annual or adjustments budget, but shall be appropriated, as far as it is not required to finance the payment of operating creditors or for other operational purposes, to the Municipality's asset financing reserve.
 - 6.4 An impending operating **deficit** shall be made good in an adjustments budget, but if an operating deficit arises at the end of a financial year, notwithstanding the precautionary measures adopted by the council, such deficit shall immediately be made good in the annual or adjustments budget for the ensuing financial year, and shall not be offset against any unappropriated surplus carried forward from preceding financial years.
- 6.5 Provisions:

6.5.1 *Accrued leave*

The Municipality shall establish and maintain a provision for accrued leave entitlements equal to 100% of the accrued leave entitlement of officials as at 30 June of each financial year, and shall budget appropriately for contributions to such provision in each annual and adjustments budget.

6.5.2 *Provision for bad debts*

The Municipality shall establish and maintain a provision for bad debts in accordance with its rates and tariffs policies, and shall budget appropriately for contributions to such provision in each annual and adjustments budget.

6.5.3 *Obsolete and deteriorated stock*

The municipality shall establish and maintain a provision for the obsolescence and deterioration of stock in accordance with its stores management policy, and shall budget appropriately for contributions to such provision in each annual and adjustments budget.

- 6.6 All expenses, including depreciation expenses, shall be **cash-funded**. The cash received in respect of depreciation expenses on fixed assets financed from external borrowings shall be transferred to the investments created to redeem such borrowings.
- 6.7 **Finance charges** payable by the Municipality shall be apportioned between departments or votes on the basis of the proportion at the last balance sheet date of the carrying value of the fixed assets belonging to such department or vote to the aggregate carrying value of all fixed assets in the municipality.
- 6.8 Depreciation and finance charges together shall not exceed **20%** of the aggregate expenses budgeted for in the operating budget component of each annual or adjustments budget.
- 6.9 The allocation of **interest earned** on the Municipality's investments shall be budgeted for in terms of the banking and investment policy.
- 6.10 The Municipality shall adequately provide in each annual and adjustments budget for the maintenance of its **fixed assets** in accordance with its fixed asset management and accounting policy. At least 5% of the operating budget component of each annual and adjustments budget shall be set aside for such maintenance.
- 6.11 The budget for **salaries, allowances and salaries-related benefits** shall be separately prepared, and shall not exceed 30% of the aggregate operating budget

component of the annual or adjustments budget. For purposes of applying this principle, the remuneration of political office bearers and other councillors shall be excluded from this limit.

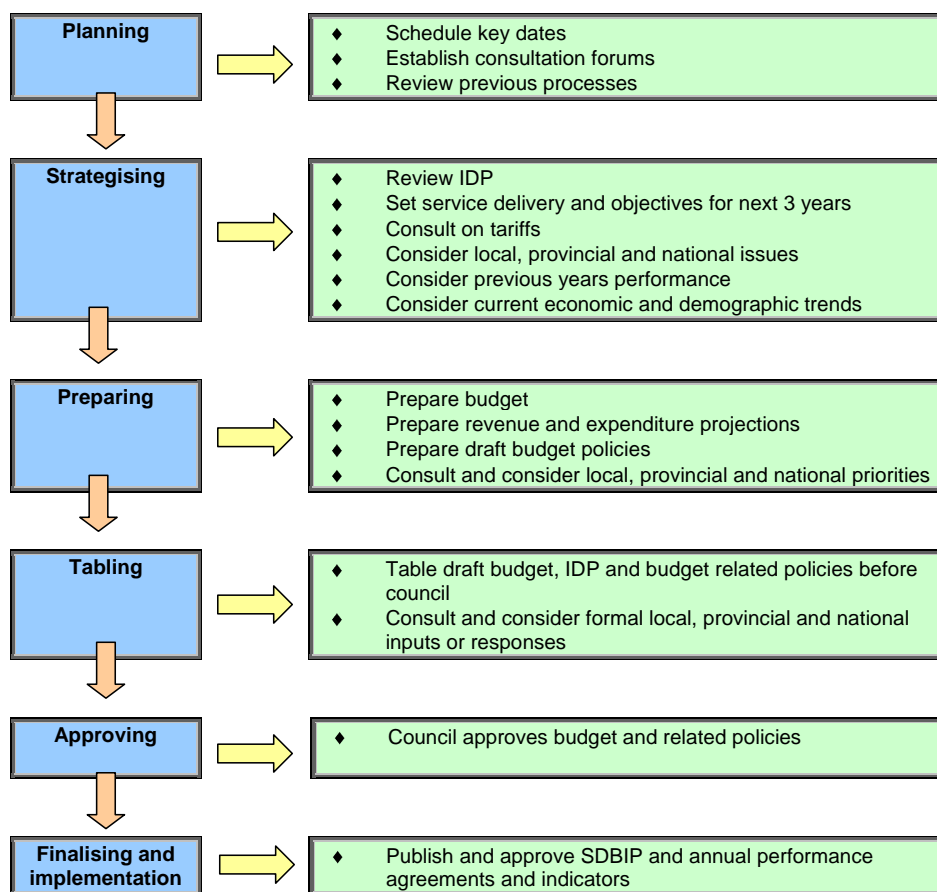
- 6.12 In preparing its **revenue budget**, the municipality shall strive to maintain the aggregate revenues from property rates at not less than 25% of the aggregate revenues budgeted for.

34 Budget Management Guidelines *

34.1 Budget process

The IDP and budget process must be one process. It is considered that a well-run budget process that incorporates the IDP review will facilitate community input, encourage discussion, promote a better understanding of community needs, provide an opportunity for feedback and improve accountability and responsiveness to the needs of the local communities. It also positions the municipality to represent the needs of the community and to provide useful inputs to the relevant provincial and national department strategies and budgets for the provision of services such as schools, clinics, hospitals and police stations.

34.2 Preparation of the budget



34.3 Step 1: Planning

Coordination of the budget preparation process

Section 21 of the MFMA requires the mayor to coordinate the processes for preparing the annual budget and for reviewing the IDP and budget related policies. The mayor must table in council by 31 August (10 months before the start of the budget year) a schedule of key deadlines for various budget related activities as spelled out in section 21. The accounting officer is tasked by section 68 of the MFMA with assisting the mayor in developing and implementing the budgetary process. The process should provide for both internal (within municipality) and external (local community and other stakeholder) consultations.

Budget Time Schedule:

Month	Mayor and Council / Entity Board	Administration - Municipality
July	<p>Mayor begins planning for next three-year budget in accordance with coordination role of budget process</p> <p>MFMA s 53</p> <p>Planning includes review of the previous years budget process and completion of the Budget Evaluation Checklist</p>	<p>Accounting officer and senior officials begin planning for next three-year budget</p> <p>MFMA s 68, 77</p> <p>Accounting officer and senior officials of municipality review options and contracts for service delivery</p>
August	<p>Mayor tables in Council a time schedule outlining key deadlines for: preparing, tabling and approving the budget, reviewing the IDP (as per s 34 of MSA) and budget related policies and consultation processes at least 10 months before the start of the financial year.</p> <p>MFMA s 21, 22, 23</p> <p>MSA s 34</p> <p>Mayor establishes committees and consultation forums for the budget process</p>	
September	<p>Council through the IDP review process determine strategic objectives for service delivery and development for next three-year budgets including review of provincial and national government sector and strategic plans</p>	<p>Budget and Technical office and Task Team of municipality determine revenue projections and proposed rate and service charges and drafts initial allocations to functions and departments for the next financial year after taking into account strategic objectives</p> <p>Engages with provincial and national sector departments on sector specific programmes for alignment with municipality's plans (schools, libraries, clinics, water, electricity, roads, etc.)</p>

Month	Mayor and Council / Entity Board	Administration - Municipality
October		Accounting officer does initial review of national policies and budget plans and potential price increases of bulk resources with function and departmental officials MFMA s 35, 36, 42
November		Accounting officer reviews and drafts initial changes to IDP
December	Council finalises tariff policies (rates and service charges) for next financial year MSA s 74, 75	Accounting officer and senior officials consolidate and prepare proposed budget and plans for next financial year taking into account previous years performance as per audited financial statements
January		Accounting officer reviews proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling (Proposed national and provincial allocations for three years must be available by 20 January) MFMA s 36
February		Accounting officer finalises and submits to Mayor proposed budgets and plans for next three-year budgets taking into account the recent mid-year review and any corrective measures proposed as part of the oversight report for the previous years audited financial statements and annual report Accounting officer to notify relevant municipalities of projected allocations for next three budget years 120 days prior to start of budget year MFMA s 37(2)

Where a specific time frame is shown in the time schedule, it is a deadline requirement of the MFMA and must be complied with. The Municipality should make public a simplified version of the schedule to ensure the community is aware of the timelines, process and opportunities and to have input to the budget and IDP. A simplified version of the schedule should be placed in local newspapers, newsletters and the municipal website alerting the public that more information on the budget process is available on the municipal website and offices, including how the public can make an input into the budget process.

Review of previous budget process – budget evaluation checklist

While the MFMA does not explicitly require a review of the previous budget process, it is strongly recommended that this is undertaken in early August by the mayor and accounting officer before determining the new schedule of key deadlines. Such a review can provide information about what worked well, what didn't, where to improve and issues to address for legislative compliance.

Budget Evaluation Checklist (BEC)

The BEC (Addendum A) will assist the Municipality to evaluate the budget process to facilitate eventual compliance with the MFMA, including previous budget preparation, tabling, approval and implementation.

When completing the checklist if a municipality answers “No” next to one of the items, this will serve as an indication of where more effort is needed to ensure compliance in the future.

34.4 Step 2: Strategising

Review of IDP and budget related policies

The MSA and the MFMA require that a revised IDP be adopted at the time of adopting the budget. Therefore, the process leading to the adoption of the budget and IDP must be incorporated into one process, together with the process for approving taxes, levies, user charges and budget related policies.

Internal consultations within the municipality

The budget process must involve all the senior managers and must be guided by the strategic priorities of the municipality.

The budget process should be preceded by a number of strategic and consultation processes within the municipality, involving the executive committee and councilors.

The internal strategic consultation should commence around September/October, with the mayor convening a meeting of the executive committee and senior managers. The purpose of the meeting is to determine the priorities of the municipality for the coming budget, taking into account the financial and political pressures facing the municipality. It should also consider what revisions should be considered to its current IDP.

The above process ideally would culminate in a major council strategic workshop around the beginning of October involving the entire council (or if the council is too large, at least the chairpersons of all council committees). The purpose of the workshop is to gain understanding of budgetary pressures and to win the support of councilors to the budget priorities proposed by the mayor. It should be noted that at this stage the mayor and executive committee determine the budget priorities. The actual priorities will be approved by the council when it approves the budget and revisions to the IDP at the end of the process.

The budget priorities are tentative at this stage and offer a basis for consulting with the community and stakeholders. It may be necessary for the mayor to revise the priorities following the consultation process.

External consultations with the community and other stakeholders

There are two external consultation processes envisaged in the MFMA and Municipal Systems Act. The **first** external consultation process is informal, and open-ended, which begins around October and includes the following:

- a. Public meetings with residents and small businesses in local communities - to identify and prioritise the greatest local needs (e.g. housing, water, electricity, recreation facilities, schools, clinics, streets and street lighting, refuse removal, social services and related issues, crime and functioning of local police stations, etc). To obtain the views of the community the council should consider the use of ward committees to gain an understanding of the issues in each ward;
- b. Meetings with key stakeholders (e.g. residents associations, NGOs, business organisations) - to identify community and business needs and concerns, including the level of municipal tariffs and charges.
- c. Consultations between the municipality and other municipalities, provincial and national departments and entities.

This first phase of informal or open-ended consultations ends when the mayor tables the budget and revisions to the IDP around the end of March.

The **second** external consultation process is more formal and takes place after the tabling of the draft budget, when the council convenes hearings on the draft budget and revisions to the IDP. The municipality must invite the public and stakeholder organisations to submit comments and submissions in response to the draft budget and revised IDP.

The IDP is a coordinating tool that includes the needs of the community with respect to local services provided by all three spheres of government. It follows that the IDP of a municipality should differentiate between two sections – one part related to municipal functions and responsibilities and a second part relating to national and provincial responsibilities. The budget of the municipality can only fund the first part of the IDP related to municipal functions and services. The second part of the IDP requires the accounting officer to co-ordinate with national and provincial departments advocating on behalf of the local community.

34.5 Step 3: Preparing

The preparation of the budget starts in August at the time the mayor tables the schedule of key deadlines and concludes in June or early July when the mayor approves the SDBIP and annual performance agreements with senior managers. In practice the budget preparation process is an ongoing function where processes and budget years will overlap. There are generally three different budget processes operating in parallel all the time - reporting on the past year (e.g. annual reports and audited financial statements), current year implementation, and preparations for the coming budget year.

Budget preparation includes the following processes:

- ◆ Winning support for the priorities that will shape the way budget allocations will be determined
- ◆ Integration of strategic objectives with budget allocations
- ◆ Appropriate planning and improved project management
- ◆ Assessing affordability of rates and service charges, and identifying poor households unable to afford such rates and charges;
- ◆ Accuracy in the estimation of revenue and expenditure projections
- ◆ Consultation and review of national, provincial and local priorities
- ◆ Assessment of previous year performance and corrective action to be incorporated in the next budget

Whilst the technical preparation of the Budget is undertaken by the accounting officer, senior managers and chief financial officer, it is important that the mayor meet with the accounting officer and CFO on a monthly basis after the priorities are set, particularly during November, January, February and March. Such political oversight is necessary to guide officials and to assist in making the hard trade-offs necessary to determine the budget.

A key step in the budget process occurs at the end of January, when the mayor is required to table the annual report for the past year and the mid-year report on the current financial year.

In the preparation of the draft operating budget component of the annual budget, the allowable budgetary increment shall relate to the total amount provided for each budget vote, and the head of the department, service or function concerned shall have the right to allocate the total budgeted amount to the line-items within such vote, except in so far as the line-item provisions relate to matters determined by the chief financial officer in terms of the municipality's approved policies and contractual and statutory commitments (for example, depreciation charges, finance charges, insurance costs, contribution to the COID, RSC levies payable, skills development levies payable).

The head of the department, service or function to which each budget vote relates shall justify the allocation of the aggregate budget for such vote to the various line-items within the vote to the portfolio committee responsible for the department, service or function concerned. In motivating the allocations made to and within the vote, the head of department, service or function concerned shall provide the relevant portfolio committee with appropriate quarterly performance indicators and service delivery targets pertaining to the budget. Such indicators and targets shall be prepared with the approval of the municipal manager and the mayor.

Previous performance

Throughout the budget process, and specifically at key times, consideration should be given to the effect that previous performance will have on the medium term plan and the current and forthcoming budgets. This should include past year and current year information.

Municipal Infrastructure Grant

The Municipality should produce a 3 year capital plan when tabling the draft budget.

This is required to be disaggregated by municipal ward and reflect the MIG sector priorities to enable national and provincial transfers to flow directly to municipalities. The sector priorities in MIG refer to functions of water, sanitation, refuse, electricity, roads, public amenities, etc.

This will allow for sector departments like, DWAF, DME and others to monitor progress in addressing backlogs, as reflected in the Division of Revenue framework for MIG. Moreover, it is a requirement that consultations on these capital plans be undertaken for water and sanitation, electricity with national sector departments about early November, and similarly for roads with provincial departments of transport.

The Division of Revenue Gazette must be consulted for information regarding the MIG framework.

34.6 Step 4: Tabling

The draft budget and revised IDP must be tabled together in council no later than 1 April (90 days before the start of the budget year), together with the draft resolutions and budget related policies. The accounting officer must immediately (on the same day) post the budget, revised IDP and all related documents onto the municipal website so that the budget is accessible to the public. The accounting officer must also immediately make available to the public hard copies of the budget and all other related documents and send (hard and electronic) copies to the

National and provincial treasuries and other relevant organs of state (e.g. water affairs, mineral and energy, water boards and all other municipalities within the same district).

Once the budget is tabled the local community must be invited to make written submissions to the council on the budget and to make representation at the council hearings. Key stakeholders like national and provincial departments (e.g. treasuries, local government, water, environment, health) should also be invited to submit written comments to the hearings. The Council may also wish to host special sessions with community organisations, business organisations and public sector institutions prior to convening the hearings on the budget.

When considering the draft annual budget, the council shall consider the impact, which the proposed increases in rates and service tariffs will have on the monthly municipal accounts of households in the municipal area. The impact of such increases shall be assessed on the basis of a fair sample of randomly selected accounts. Because households have no mechanism for passing on such increases to other parties, but must fully absorb the increases concerned, the council shall ensure that the average additional impact of such increases is not more than the relevant increase in the consumer price index.

Before approving the capital budget component of the annual or adjustments budget, the council shall consider the impact on the present and future operating budgets of the municipality in relation to finance charges to be incurred on external loans, depreciation of fixed assets, maintenance of fixed assets, and any other ordinary operational expenses associated with any item on such capital budget. In addition, the council shall consider the likely impact of such operation expenses – net of any revenues expected to be generated by such item – on future property rates and service tariffs.

The council is required to have hearings on the budget before it considers the budget for adoption. Such hearings can take the form of various committee hearings and should be convened soon after tabling the budget. The hearings may need to extend over a number of weeks, after which a full council meeting should be convened to consider and make recommendations arising out of the hearings process. The council must consider all the submissions and representations received during its hearings process. The mayor must be given an opportunity to respond to the recommendations (at that or a subsequent council meeting), and where necessary, to make revisions and amend the tabled budget.

The diagramme below illustrates the sequence of events to table the proposed budget and amendments to the IDP.

Tabling the budget – suggested timing

March				April				May			
Wk1	Wk2	Wk3	Wk4	Wk1	Wk2	Wk3	Wk4	Wk1	Wk2	Wk3	Wk4
Table municipal and entity budgets, resolutions, SDBIP; IDP revisions and budget related policies				Call for public submissions , council to have meetings with key stakeholders				Council hearings and Council meeting to consider submissions		Council meeting - mayor to submit amended budget	

Contents of budgets and supporting documents

The annual budget of the municipality must be a schedule in the prescribed format-

- (1) setting out realistically anticipated revenue for the budget year from each revenue source;
- (2) appropriating expenditure for the budget year under the different votes of the municipality;
- (3) setting out indicative revenue per revenue source and projected expenditure by vote for the two financial years following the budget year;
- (4) setting out-
 - (i) estimated revenue and expenditure by vote for the current year; and
 - (ii) actual revenue and expenditure by vote for the financial year preceding the current year; and
 - (iii) a statement containing any other information required by section 215(3) of the Constitution or as may be prescribed

An annual budget must generally be divided into a capital and an operating budget in accordance with international best practice, as may be prescribed.

When an annual budget is tabled it must be accompanied by the following documents:

- (a) Draft resolutions -
 - (i) approving the budget of the municipality;
 - (ii) imposing any municipal tax and setting any municipal tariffs as may be required for the budget year; and
 - (iii) approving any other matter that may be prescribed;
- (b) measurable performance objectives for revenue from each source and for each vote in the budget, taking into account the municipality's integrated development plan;

- (c) a projection of cash flow for the budget year by revenue source broken down per month;
- (d) any proposed amendments to the municipality's integrated development plan following the annual review of the integrated development plan in terms of section 34 of the Municipal Systems Act;
- (e) any proposed amendments to the budget-related policies of the municipality;
- (f) particulars of the municipality's investments;
- (g) any prescribed budget information on municipal entities under the sole or shared control of the municipality;
- (h) particulars of all proposed new municipal entities which the municipality intends to establish or in which the municipality intends to participate;
- (i) particulars of any proposed service delivery agreements including material amendments to existing service delivery agreements;
- (j) particulars of any proposed allocations or grants by the municipality to-
 - (i) other municipalities;
 - (ii) any municipal entities and other external mechanisms assisting the municipality in the exercise of its functions or powers;
 - (iii) any other organs of state;
 - (iv) any organisations or bodies referred to in section 67(1) of the Act;
- (k) the proposed cost to the municipality for the budget year of the allowances and benefits of-
 - (i) each political office-bearer of the municipality;
 - (ii) councillors of the municipality; and
 - (iii) the accounting officer, the chief financial officer, each senior manager of the municipality and any other official of the municipality having a remuneration package greater than or equal to that of a senior manager;
- (l) the proposed cost for the budget year to a municipal entity under the sole or shared control of the municipality of the salary, allowances and benefits of -
 - (i) each member of the entity's board of directors: and
 - (ii) the chief executive officer and each senior manager of the entity: and
- (m) any other supporting documentation as may be prescribed.

34.7 Step 5: Approving

After the mayor has responded to the recommendations and made amendments to the draft budget, the full council must meet to consider the budget for approval no later than 31 May (30 days before the start of the budget year). Ideally the council should consider approving the budget, and related policies, at the same meeting that the mayor tables any revisions/amendments. If the council is not able to approve the budget, the speaker/mayor must ensure that further council meetings are convened every week thereafter to ensure that the budget is approved before the start of the budget year. Failure to approve the budget before the start of the budget year will have serious operational consequences for the municipality (as no payments can be made without an approved budget) and could result in a section

139 constitutional intervention in terms of sections 25 and 26 of the MFMA. Should the municipality fail to approve the budget before the start of the budget year, the mayor must inform the MEC for Finance that the budget has not been approved.

34.8 Step 6: Finalising plans to implement the budget

This step of the budget process involves the finalisation of plans to implement the budget, through the approval of the SDBIP and the performance agreements for the accounting officer and other senior managers for the coming financial year. While the MFMA requires this to happen within 28 days after the approval of the budget it is recommended that draft SDBIP and performance agreements be tabled with the budget and considered in conjunction with the budget approval, if possible.

The recommended approach to prepare the SDBIP is to develop implementation plans for each vote in the budget. The vote implementation plans would show:

- ◆ monthly projections of revenue by source and expenditure by vote;
- ◆ quarterly projections of measurable performance indicators; and service delivery targets.

The SDBIP approved with the budget or shortly after would be a summary of these plans.

A delegations policy of spending authority on budget votes is critical for successful budget implementation and subsequent monitoring and evaluation. It is important that delegations required to give effect to sections 79, 82 and 106 of the MFMA are addressed.

35 BUDGET VIREMENT

The aim of this policy is to give managers greater flexibility in managing their budgets through providing clear guidance how shifting of funds may take place between items, projects, programmes and votes. Proposed virements must at all times facilitate sound risk and financial management.

- 1) Budget transfers shall be recommended by managers in accordance with authority and limits set in the delegations framework and the MFMA and shall be approved by the Accounting Officer.
- 2) Virements are subject to the completion of the budget amendment form or internal memorandum motivating for the virement.
- 3) All virement completed proposals must be forwarded to the Budget office for checking and implementation.
- 4) Virements within the same vote can be handled administratively, whereas virements between votes must be included in an adjustment budget unless unforeseen and unavoidable circumstances prevail and subject to the approval of the Accounting Officer.

- 5) The approval of a virement will not provide the required authority for expenditure all expenditure is subject to the stipulations of the Supply Chain Management Policy of Council.
- 6) Virements are only allowed within the same main votes, but may be between different sub-votes.
- 7) Virements resulting in adjustments to the approved SDBIP need to be submitted with an adjustment budget to the Council with altered outputs and measurements for approval.
- 8) Virements on capital projects are only allowed if sufficient proof can be provided that a saving realised on the completion of the project, from which funds are to be moved.

The following limitations shall apply:

- 1) Virements may not create new policy and / or significantly vary current policy, or alter approved outcomes contained in the IDP.
- 2) Virements between operating and capital budgets are not permissible.
- 3) No virement may be effected where it would result in the overexpenditure of a vote.
- 4) No virements may be made between revenue and expenditure and vice versa.
- 5) Virements of conditional grant funds for purposes, which fall outside what is specified in the relevant conditional grant framework, are not permissible.
- 6) No virements are allowed on revenue items.
- 7) No budget transfers or virements shall be made to increase a salary vote without the prior comments of the CFO on the financial implication.
- 8) Should a saving realise on a salary vote, such saving may be transferred to another operating vote, but only if the over-expenditure or foreseen over-expenditure of other salary, related votes have fully been addressed and subject to prior financial comments by the CFO.
- 9) Any budgetary virements of which the net impact will be a change to the total approved annual budget allocation and any other amendments not covered in this policy are to be considered during an adjustments budget
- 10) No virements are permitted in the first three months of the financial year except under extraordinary circumstances and are subject to the approval by the Accounting Officer.
- 11) No virements will be permitted to and from the following expenditure categories, unless such amendments are effected in the last month of the financial year:
 - Bad Debts
 - Indigent Relief
 - Revenue Forgone
 - Grants-in-aid (only permitted where activity/ action/ business plans has been changed and must it must be within the same grant funding and not change the budget of that particular grant)

36 BUDGET ADJUSTMENT

- 1) Council may revise its Annual Budget by means of an Adjustment Budget only in accordance with the MFMA together with the Municipal Budget and Reporting Regulations.
- 2) The Accounting Officer must promptly adjust its budgeted revenues and expenses if a material under-collection of revenues arises or is apparent.
- 3) The Accounting Officer shall appropriate additional revenues, which have become available but only to revise or accelerate spending programmes already budgeted for or any areas of critical importance identified by Council.
- 4) The Council shall in such Adjustment Budget, and within the prescribed framework, confirm unforeseen and unavoidable expenses on the recommendation of the Executive Mayor.
- 5) The Council should also authorise the spending of funds unspent at the end of the previous financial year, where such under-spending could not reasonably have been foreseen at the time the Annual Budget was approved by the Council.
- 6) Only the Executive Mayor shall table an Adjustment Budget. Adjustment Budget shall be done when necessary in accordance with the prescribed framework and be submitted to Council as follows:
 - January - February – to take into account recommendations from the Mid-Year Budget and Performance Review tabled to Council in January, that affects the Annual Budget
- 7) An Adjustment Budget complies with all prescriptions of the Municipal Budget and Reporting Regulations.
- 8) Any unappropriated surplus from previous financial years, even if fully cash-backed, shall not be used to balance any adjustments budget.
- 9) Municipal taxes and tariffs may not be increased during a financial year except if required in terms of a financial recovery plan.
- 10) Unforeseen and unavoidable expenditure may only be treated as per the Municipal Budget and Reporting Regulations.

37 Roles and Responsibilities

37.1 The mayor

- (1) The mayor of a municipality must-
 - (a) provide general political guidance over the budget process and the priorities that must guide the preparation of a budget;
 - (b) co-ordinate the annual revision of the integrated development plan in terms of section 34 of the Municipal Systems Act and the preparation of the annual budget and determine how the integrated development plan is to be taken into account or revised for the purposes of the budget; and
 - (c) take all reasonable steps to ensure-
 - (i) that the municipality approves its annual budget before the start of the budget year
 - (ii) that the municipality's service delivery and budget implementation plan is approved by the mayor within 28 days after the approval of the budget; and
 - (iii) that the annual performance agreements as required in terms of section 57(1)(b) of the Municipal Systems Act for the accounting officer and all senior managers-
 - (aa) comply with this Act in order to promote sound financial management
 - (bb) are linked to the measurable performance objectives approved with the budget and to the service delivery and budget implementation plan; and
 - (cc) are concluded in accordance with section 57(2) of the Municipal Systems Act.
- (2) The mayor must promptly report to the municipal council and the MEC for finance in the province any delay in the tabling of an annual budget, the approval of the service delivery and budget implementation plan or the signing of the annual performance agreements.
- (3) The mayor must ensure-
 - (a) that the revenue and expenditure projections for each month and the service delivery targets and performance indicators for each quarter as set out in the service delivery and budget implementation plan, are made public no later than 14 days after the approval of the service delivery and budget implementation plan; and
 - (b) that the performance agreements of the accounting officer, senior managers and any other categories of officials as may be prescribed are made public no later than 14 days after the approval of the municipality's service delivery and budget implementation plan.

Copies of such performance agreements must be submitted to the council and the MEC for local government in the province.

- (4) The mayor of a municipality must-
 - (a) co-ordinate the processes for preparing the annual budget and for reviewing the municipality's integrated development plan and budget-related policies to ensure that the tabled budget and any revisions of the integrated development plan and budget-related policies are mutually consistent and credible;
 - (b) at least 10 months before the start of the budget year, table in the municipal council a time schedule outlining key deadlines for-
 - (i) the preparation, tabling and approval of the annual budget;
 - (ii) the annual review of-
 - (aa) the integrated development plan in terms of section 34 of the Municipal Systems Act; and
 - (bb) the budget-related policies;
 - (iii) the tabling and adoption of any amendments to the integrated development plan and the budget-related policies; and
 - (iv) any consultative processes forming part of the processes referred to in subparagraphs (i), (ii) and (iii).
- (5) When preparing the annual budget, the mayor of a municipality must-
 - (a) take into account the municipality's integrated development plan;
 - (b) take all reasonable steps to ensure that the municipality revises the integrated development plan in terms of section 34 of the Municipal Systems Act taking into account realistic revenue and expenditure projections for future years;
 - (c) take into account the national budget, the relevant provincial budget, the national government's fiscal and macro-economic policy, the annual Division of Revenue Act and any agreements reached in the Budget Forum;
 - (d) consult -
 - (i) the relevant district municipality and all other local municipalities within the area of the district municipality, if the municipality is a local municipality;
 - (ii) all local municipalities within its area, if the municipality is a district municipality;
 - (iii) the relevant provincial treasury and when requested. the National Treasury; and
 - (iv) any national or provincial organs of state as may be prescribed; and
 - (e) provide, on request, any information relating to the budget-
 - (i) to the National Treasury; and
 - (ii) subject to any limitations that may be prescribed, to -

- (aa) the national departments responsible for water, sanitation, electricity and any other service as may be prescribed;
- (bb) any other national and provincial organ of states as may be prescribed; and
- (cc) another municipality affected by the budget.

37.2 The accounting officer

- (1) The accounting officer must-
 - (a) assist the mayor in performing the budgetary functions assigned to the mayor
 - (b) provide the mayor with the administrative support, resources and information necessary for the performance of those functions.
- (2) The accounting officer must review proposed national and provincial allocations to municipality for incorporation into the draft budget for tabling.
- (3) In order to enable municipalities to include allocations from other municipalities in their budgets and to plan effectively for the spending of such allocations, the accounting officer of a municipality responsible for the transfer of any allocation to another municipality must, by no later than 120 days before the start of its budget year, notify the receiving municipality of the projected amount of any allocation proposed to be transferred to that municipality during each of the next three financial years.

37.3 Chief Financial Officer

- (1) Without derogating in any way from the legal responsibilities of the accounting officer, the chief financial officer shall be responsible for preparing the draft annual capital and operating budgets (including the budget components required for the ensuing financial years), any required adjustments budgets, the projections of revenues and expenses for the service delivery and budget implementation plan (including the alignment of such projections with the cash management programme prepared in terms of the banking and investments policy), and shall be accountable to the accounting officer manager in regard to the performance of these functions.
- (2) The chief financial officer shall draft the budget timetable for the ensuing financial year for the mayor's approval, and shall indicate in such timetable the target dates for the draft revision of the annual budget and the preparation of the annual budget for the ensuing financial year, which target dates shall follow the prescriptions of the Municipal Finance Management

Act, and target dates for the submission of all the budget-related documentation to the mayor, finance committee, executive committee and council.

- (3) Except where the chief financial officer, with the consent of the mayor and accounting officer decides otherwise, the sequence in which each annual budget and adjustments budget shall be prepared, shall be: first, the capital component, and second, the operating component. The operating component shall duly reflect the impact of the capital component on:
 - ◆ depreciation charges
 - ◆ repairs and maintenance expenses
 - ◆ interest payable on external borrowings
 - ◆ other operating expenses.
- (4) In preparing the operating budget, the chief financial officer shall determine the number and type of votes to be used and the line-items to be shown under each vote, provided that in so doing the chief financial officer shall properly and adequately reflect the organisational structure of the Municipality, and further in so doing shall comply – in so far as the organisational structure permits – also with the prescribed budget format of National Treasury.
- (5) The chief financial officer shall determine the depreciation expenses to be charged to each vote, the apportionment of interest payable to the appropriate votes, the estimates of withdrawals from (claims) and contributions to (premiums) the self-insurance reserve, and the contributions to the provisions for bad debts, accrued leave entitlements and obsolescence of stocks.
- (6) The chief financial officer shall further, with the approval of the mayor and the accounting officer, determine the recommended contribution to the asset financing reserve and any special contributions to the self-insurance reserve.
- (7) The chief financial officer shall also, again with the approval of the mayor and the accounting officer, and having regard to the municipality's current financial performance, determine the recommended aggregate growth factor(s) according to which the budgets for the various votes shall be drafted.
- (8) The chief financial officer shall provide technical and administrative support to the mayor in the preparation and approval of the annual and adjustment budgets, as well as in the consultative processes, which must precede the approval of such budgets.

- (9) The chief financial officer shall ensure that the annual and adjustments budgets comply with the requirements of the National Treasury reflect the budget priorities determined by the mayor, are aligned with the IDP, and comply with all budget-related policies, and shall make recommendations to the mayor on the revision of the IDP and the budget-related policies where these are indicated.
- (10) The chief financial officer shall make recommendations on the financing of the draft capital budget for the ensuing and future financial years, indicating the impact of viable alternative financing scenarios on future expenses, and specifically commenting on the relative financial merits of internal and external financing options.
- (11) The chief financial officer shall ensure that the cost of indigency relief is separately reflected in the appropriate votes.
- (12) The chief financial officer shall ensure that the allocations from other organs of state are properly reflected in the annual and adjustments budget, and that the estimated expenses against such allocations (other than the equitable share) are appropriately recorded.

37.4 Other senior officials

- (1) The top management of a municipality's administration consists of-
 - (a) the accounting officer;
 - (b) the chief financial officer;
 - (c) all senior managers who are responsible for managing the respective votes of the municipality and to whom powers and duties for this purpose have been delegated; and
 - (d) any other senior officials designated by the accounting officer.
- (2) The top management must assist the accounting officer in managing and coordinating the financial administration of the municipality.

38 Monitoring, Evaluation and Reporting

Responsibility	Timeframe	Report to	Report detail
Accounting officer	10 days after the end of each month	<ul style="list-style-type: none"> ◆ Mayor ◆ Provincial treasury 	<p>Statement in the prescribed format on the state of the municipality's budget reflecting the following particulars for that month and for the financial year up to the end of that month:</p> <ul style="list-style-type: none"> (a) Actual revenue, per revenue source; (b) actual borrowings; (c) actual expenditure, per vote; (d) actual capital expenditure, per vote; (e) the amount of any allocations received; (f) actual expenditure on those allocations, excluding expenditure on- <ul style="list-style-type: none"> (i) its share of the local government equitable share; and (ii) allocations exempted by the annual Division of Revenue Act (g) when necessary, an explanation of- <ul style="list-style-type: none"> (i) any material variances from the municipality's projected revenue by source, and from the municipality's expenditure projections per vote; (ii) any material variances from the service delivery and budget implementation plan; and (iii) any remedial or corrective steps taken or to be taken to ensure that projected revenue and expenditure remain within the municipality's approved budget. <p>The statement must include-</p> <ul style="list-style-type: none"> (a) a projection of the relevant municipality's revenue and expenditure for the rest of the financial year, and any revisions from initial projections; and (b) the prescribed information relating to the state of the budget of each municipal entity as provided to the municipality in terms of section 87(10) of the Act. <p>The amounts reflected in the statement must in each case be compared with the corresponding amounts budgeted for in the municipality's approved budget.</p> <p>The statement to the provincial treasury must be in the format of a signed document and in electronic format.</p>
Accounting officer	25 January of each year	<ul style="list-style-type: none"> ◆ Mayor ◆ Provincial Treasury ◆ National Treasury 	<ul style="list-style-type: none"> (a) Assess the performance of the municipality during the first half of the financial year, taking into account- <ul style="list-style-type: none"> (i) the monthly statements for the first half of the financial year; (ii) the municipality's service delivery performance during the first half of the financial year, and the service delivery targets and performance indicators set in the service delivery and budget implementation plan;

Responsibility	Timeframe	Report to	Report detail
			<p>(iii) the past year's annual report, and progress on resolving problems identified in the annual report: and</p> <p>(iv) the performance of every municipal entity under the sole or shared control of the municipality.</p> <p>The accounting officer must, as part of the review -</p> <p>(a) make recommendations as to whether an adjustments budget is necessary; and</p> <p>(b) recommend revised projections for revenue and expenditure to the extent that this may be necessary.</p>

39 Implementation

The Plan and Manage the Budget Policy and Procedure will be implemented and adopted after approval thereof by the Council.

Addenda

A : Budget Evaluation Checklist

BUDGET EVALUATION CHECKLIST (PROVIDED BY NATIONAL TREASURY)

Section	Item	Question	Evidenced By	Reference	Answer	Comments
	0100	General				
	0105	Does the municipality have municipal entities or propose to create them in this budget period? (either wholly or partly under the control of the municipality)				
	0200	Budget preparation process (S.21)				
21	0205	Budget process documentation exists setting out time frames and responsibilities	Sight existence of any budget process documentation			
21	0210	Includes key deadlines for: preparation, tabling and approval of the annual budget; and any related consultative processes	Budget process documentation must include proof the documentation was tabled regardless of date			
21	0215	Includes key deadlines for: annual review of IDP; tabling and adoption of any amendments; and any related consultative processes				
21	0220	Includes key deadlines for: annual review of budget related policies; tabling and adoption of any amendments; and any related consultative processes				
21	0225	Includes Key deadlines for any consultative processes forming part of the processes for tabling and adopting the budget				
21	0230	Process documentation was tabled to Council				
21	0235	Process documentation tabled 10 months before the start of the budget year (31 August)	Date tabled to be sighted			
21	0240	A consultative process is detailed in the budget process documentation	Sight existence of any consultative process			
21	0245	Incorporates review of national & provincial budgets - including sector departments, DoRA, Budget Forums	Consultative process must include: For a Local - the district and all other locals in the district. For a District - all locals in the district			
21	0250	Provides for consultation with other municipalities in the region				
21	0255	Provides for consultation with the relevant provincial treasury	Consultative process must include:			
	0300	Budget timing (S.16,24)				
16	0305	Annual budget tabled by 1 April	Sight date of formal agenda item			
24	0310	Approval of the annual budget considered by 31 May	Sight date of the formal agenda item			
16	0315	Annual budget adopted by 30 June	Sight date of formal			

EMAKHAZENI MUNICIPALITY



INDIGENT POLICY

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4.40 Introduction

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4.40.1 Vision and value statement

It is the vision of Council to “create a secure environmental and sustainable development to promote service excellence and unity” Council is committed to its mission creating conducive institutional environment within which communities can thrive economically and socially.

The Values of the Council are:

Transparency
High Quality Service Delivery
Accountability
Serving Communities with Integrity
Efficiency
Professionalism

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4.40.2 Vision

To strive for the transformation of the Emakhazeni Local Municipality into an efficient and cost-efficient institution that renders quality, affordable and sustainable services to the community.

4.03 Mission

To develop, promote and sustain systems and structures of effective governance as well as service delivery for the community of the Emkahazeni Local Municipality.

41 Definitions and abbreviations

Definitions:

“chief financial officer” means a person designated in terms of section 80(2)(a) of the Municipal Finance Management Act

“the municipality” means Emakhazeni Municipality

42 Purpose of the Guidelines

The purpose of this manual is to prescribe the accounting and administrative policies and procedures relating to indigents of the Emakhazeni Municipality.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of indigents.

43 Scope of Application

The Policy applies to all indigents within the defined boundaries of Emakhazeni Municipality.

44 Legislative Framework

The Municipality operations are governed by an array of different acts and this manual should be understood within that context.

The following Acts and prescripts are central in defining municipal boundaries and areas of influence:

- ◆ Public Finance Management Act, 1999
- ◆ Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)
- ◆ Municipal Finance Management Act, 2003

Thus not only is Emakhazeni Municipality responsive to national government legislation, it has to comply with all the local government regulations and acts.

45 Indigent Guidelines

6.445.1 Principles

- a) All indigent persons should have access to basic services in terms of the South African Constitution.
- b) The level of affordability by Council for the supply of free basic services should be determined.
- c) The escalation of debt on accounts of consumers not in a position to pay should be prevented.
- d) The level of utilisation of consumer services for people who cannot afford to pay should be restricted.
- e) The access of consumers to free basic services should be regulated.

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6.245.2 Criteria

A debtor is considered indigent if the total household income is R1 200,00 or less per month or an amount as determined by Council from time to time.

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6.345.3 Arrears

- a) The indigent debtor who is in arrears will be required to pay a nominal amount to understand that the arrears debt has not been written off.
- b) Until an arrangement to pay arrears debt, interest may be charged on all overdue accounts at an interest rate that shall be determined by Council from time to time.

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6.445.4 Financial implications

Indigent households will be subsidised in accordance with this policy subject to the Council funding available from time to time.

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6.545.5 Registration

- a) Application
 - ◆ A debtor should make application for indigent benefits at the Municipal Office on a prescribed application form.
 - ◆ The application form with the relevant documentation (e.g. copy of ID) must be submitted to the Municipal Office.
 - ◆ Applicants must produce written proof of household income for each member of the household indicating unemployment or low income or reduction in income and/or medical certificates confirming inability to work acceptable to Council. All documentation must be supported by a sworn affidavit and should be current (not more than one month old).

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- ◆ The Municipality must verify the information contained in the application form and interview the applicant and household and conduct a general investigation to confirm the validity of the application.

b) Approval

- ◆ All applications will be submitted to the Chief Financial Officer, who will peruse the applications together with the verified information attached.
- ◆ The Chief Financial Officer will take cognisance of the recommendations made by the Municipality's representatives who held interviews with the applicant and make recommendations to the Accounting Officer.
- ◆ The Accounting Officer has the power to approve/disapprove the applications.

c) Implementation

- ◆ The load limiting circuit breaker at the consumer's property must be changed to a 10 Amp circuit breaker.
- ◆ Finance Department will be informed in order to update the financial system.

6.6.45.6 Service levels and tariffs for registered indigents

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6.6.45.6.1 Electricity

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- a) Unclaimed issues cannot be carried forward to a following month.
- b) Requests for prepaid electricity in excess of the free kWh must be purchased at the applicable lifeline electricity tariff.
- c) The discount will be shown in the Council's income statement as "income foregone" and recovered from the Equitable Share.

45.6.2 Water

- a) The discount will be shown in the Council's income statement as "income foregone" and recovered from the Equitable Share.

45.6.3 Assessment rates

- a) Registered indigents will receive a contribution equip to 60% discount on the payable rebated assessment rates.

45.6.4 Refuse removal

- a) The discount will be shown in the Council's income statement as "income foregone" and recovered from the Equitable Share.
- b) The service standard will be limited to one refuse collection per week.

45.6.5 Sewerage

- a) The discount will be shown in the Council's income statement as "income foregone" and recovered from the Equitable Share.

46 Roles and Responsibilities

7.146.1 Chief Financial Officer:

The Chief Financial Officer must keep record of:

- a) The detail of all indigents
- b) The monthly amount discounted for indigents
- c) The annual amount to be disclosed in the financial statements

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47 Monitoring, Evaluation and Reporting

- 8.1 Finance Department must compile a register of all approved consumers who receive indigent benefits.
- 8.2 Finance Department must be informed if specific request for the electricity supply to be increased above 10 Amp are received as these applicants must be excluded from any further indigent support.
- 8.3 All indigent households that have been on the register for six months or more are re-evaluated bi-annually by the Communication Officer.

48 Implementation

The Indigent Policy will be implemented and adopted after approval thereof by the Council.

PLAN AND MANAGE INDIGENTS

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1. DEBT MANAGEMENT PROCEDURES AND PROCESS MAPS

1.1 INDIGENT MANAGEMENT

1.1.1 Introduction

The purpose of this manual is to provide an overview of the procedure for the infrastructural process of Indigent Management.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of indigent applications.

1.4 Procedure Description

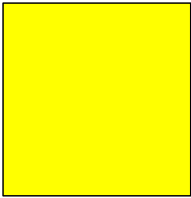
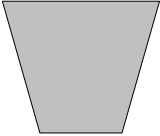
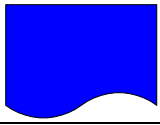
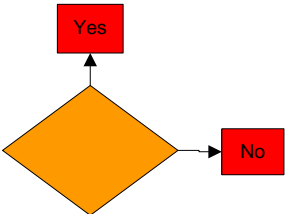
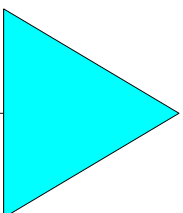
Step	Process
1 Indigent application process	<ul style="list-style-type: none">♦ A debtor applies for indigent benefits at the Municipal Office on a prescribed application form.♦ The application form with the relevant documentation must be submitted to the Municipal Office.♦ Applicants must produce written proof of household income for each member of the household indicating unemployment or low income or reduction in income and/or medical certificates confirming inability to work acceptable to Council. All documentation must be supported by a sworn affidavit and should be current (not more than one month old).♦ The Municipality must verify the information contained in the application form and interview the applicant and household and conduct a general investigation to confirm the validity of the application.♦ All applications will be submitted to the Chief Financial Officer, who will peruse the applications together with the verified information attached.♦ The Chief Financial Officer will take cognisance of the recommendations made by the Municipality's representatives who held interviews with the applicant.♦ The Chief Financial Officer has the power to approve/disapprove the applications.

1.3 Policy

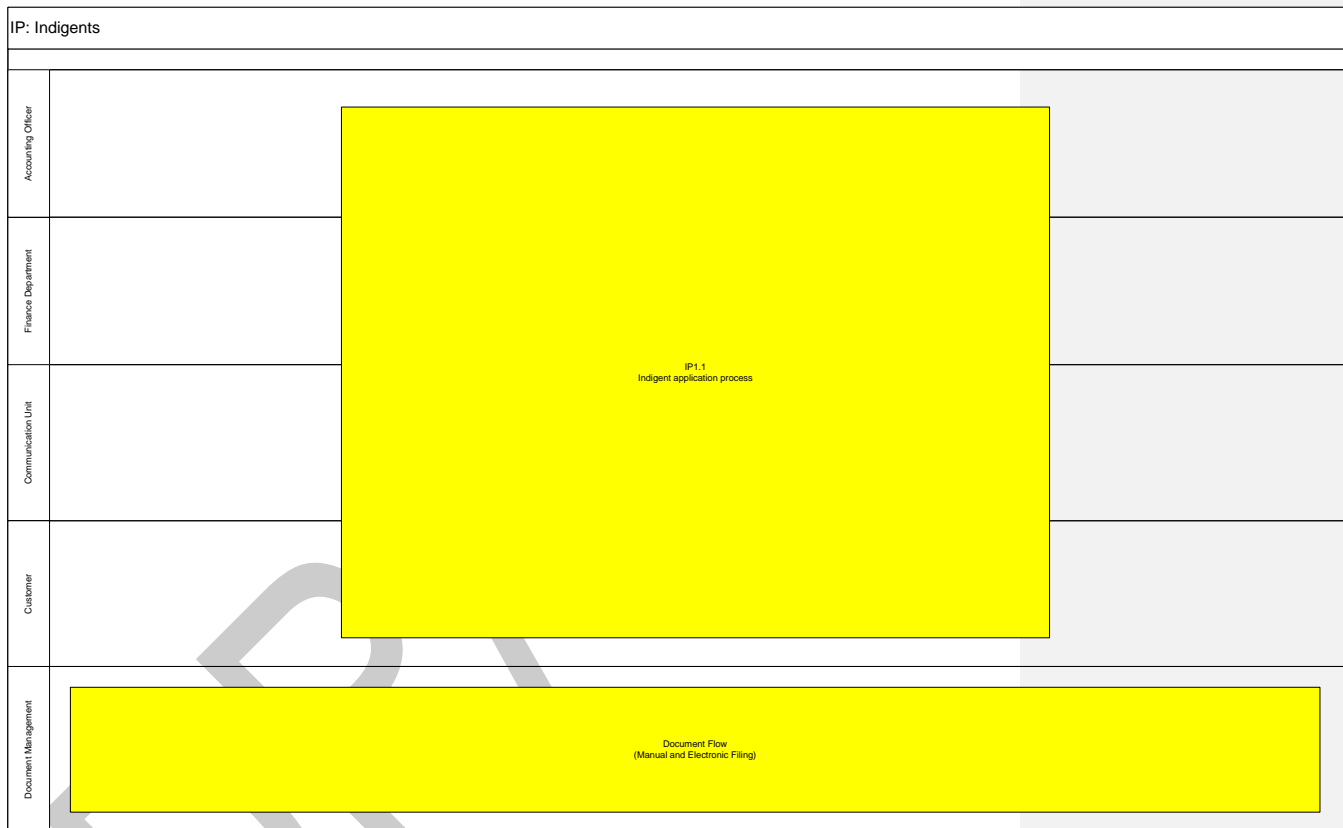
Procedure number	Policy reference
Step 1: IP1.1	Paragraph 6.5

6 PROCESS KEY

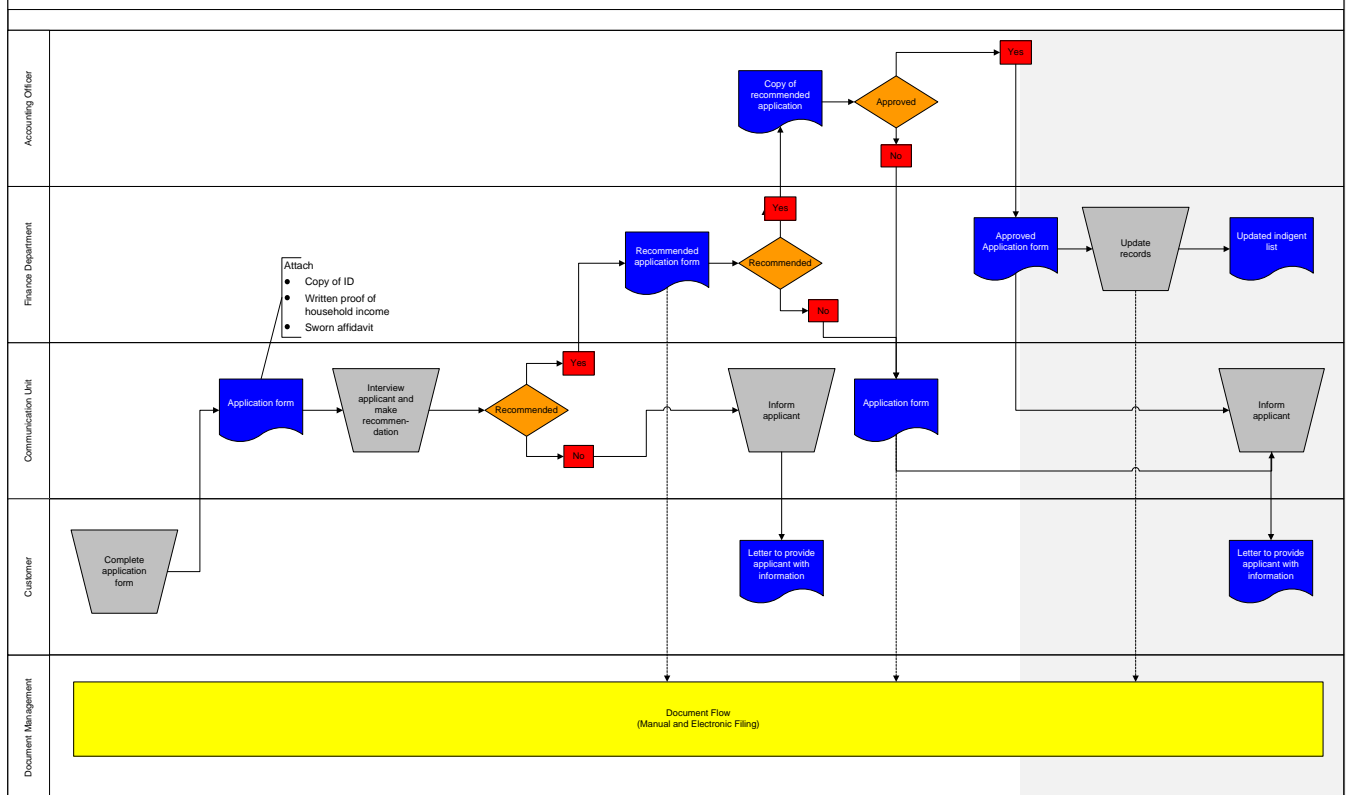
The shapes and colours used in the process maps should be interpreted as follows:

Symbol	Description
	This is used for a process, i.e. <u>group of activities</u> (activity is defined as a collection of tasks). Usually this symbol is a high-level description of a collection of the other symbols (described below). These other symbols are then usually depicted on a separate page.
	This is used for a <u>group of tasks</u> (tasks are usually described in the policy & procedures manual and are the lowest level of actions).
	This represents a document, report, regulations, plans or a deliverable. This symbol would usually be the result of a process.
	This represents a decision to be made.
	This symbol represents a connection point to another process, which is usually depicted on another process map (done by someone else).

7 PROCESS MAP



IP1.1: Indigent application process



EMAKHAZENI MUNICIPALITY



TARIFFS POLICY

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449 Introduction

49.1 Vision and value statement

It is the vision of Council to “create a secure environmental and sustainable development to promote service excellence and unity” Council is committed to its mission creating conducive institutional environment within which communities can thrive economically and socially.

The Values of the Council are:

Transparency
High Quality Service Delivery
Accountability
Serving Communities with Integrity
Efficiency
Professionalism

49.2 Vision

To strive for the transformation of the Emakhazeni Local Municipality into an efficient and cost-efficient institution that renders quality, affordable and sustainable services to the community.

49.3 Mission

To develop, promote and sustain systems and structures of effective governance as well as service delivery for the community of the Emkahazeni Local Municipality.

50 Definitions and abbreviations

Definitions:

“accounting officer” means the municipal manager appointed in terms of Section 60 of the Act

“chief financial officer” means a person designated in terms of section 80(2)(a) of the Municipal Finance Management Act

“the municipality” means Emakhazeni Municipality

“tariff” means a tariff for services which the Municipality may set for the provision of a service to the local community and includes a surcharge on such tariff:

51 Purpose of the Guidelines

The purpose of this manual is to prescribe the accounting and administrative policies and procedures relating to tariffs of the Emakhazeni Municipality.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of tariffs.

52 Scope of Application

The Policy applies to all tariffs charged within the defined boundaries of Emakhazeni Municipality.

53 Legislative Framework

The Municipality operations are governed by an array of different acts and this manual should be understood within that context.

The following Acts and prescripts are central in defining municipal boundaries and areas of influence:

- ◆ Public Finance Management Act, 1999 (Act 1 of 1999)
- ◆ Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)
- ◆ Municipal Finance Management Act, 2003 (Act 56 of 2003)

Thus not only is Emakhazeni Municipality responsive to national government legislation, it has to comply with all the local government regulations and acts.

54 Principles

- 6.1 Service tariffs imposed by the Municipality shall be viewed as usage charges and shall not be viewed as taxes, and therefore the ability of the relevant consumer or user of the services to which such tariffs relate, shall not be considered as a relevant criterion (except in the case of the indigency relief measures approved by the municipality from time to time).
- 6.2 The Municipality shall ensure that its tariffs are uniformly and fairly applied throughout the municipal region.
- 6.3 Tariffs for the four major services rendered by the municipality, namely:
- ◆ electricity
 - ◆ water
 - ◆ sewerage (waste water)
 - ◆ refuse removal (solid waste),
- shall as far as possible recover the expenses associated with the rendering of each service concerned. The tariff which a particular consumer or user pays shall therefore be directly related to the standard of service received and the quantity of the particular service used or consumed.
- 6.4 The Municipality shall, as far as circumstances reasonably permit, ensure that the tariffs levied in respect of the foregoing services further generate an operating surplus each financial year of 10% or such lesser percentage as the council of the Municipality may determine at the time that the annual operating budget is approved. Such surpluses shall be applied in relief of property rates and for the partial financing of general services or for the future capital expansion of the service concerned, or both. The modesty of such surplus shall prevent the service tariffs concerned from being viewed as concealed taxes.

- 6.5 The Municipality shall develop, approve and at least annually review an indigency support programme for the municipal area. This programme shall set out clearly the municipality's cost recovery policy in respect of the tariffs which it levies on registered indigents, and the implications of such policy for the tariffs which it imposes on other users and consumers in the municipal region.
- 6.6 In line with the principles embodied in the Constitution and in other legislation pertaining to local government, the Municipality may differentiate between different categories of users and consumers in regard to the tariffs which it levies. Such differentiation shall, however, at all times be reasonable, and shall be fully disclosed in each annual budget.
- 6.7 The Municipality's tariff policy shall be transparent, and the extent to which there is cross-subsidisation between categories of consumers or users shall be evident to all consumers or users of the service in question.
- 6.8 The Municipality further undertakes to ensure that its tariffs shall be easily explainable and understood by all consumers and users affected by the tariff policy concerned.
- 6.9 The Municipality also undertakes to render its services cost effectively in order to ensure the best possible cost of service delivery.
- 6.10 In the case of directly measurable services, namely electricity and water, the consumption of such services shall be properly metered by the Municipality, and meters shall be read, wherever circumstances reasonably permit, on a monthly basis. The charges levied on consumers shall be proportionate to the quantity of the service which they consume.
- 6.11 In addition, the Municipality shall levy monthly availability charges for the services concerned, and these charges shall be fixed for each type of property as determined in accordance with the detailed policies set out below. Generally, consumers of water and electricity shall therefore pay two charges: one, relatively minor, which is unrelated to the volume of consumption and is levied because of the availability of the service concerned; and another directly related to the consumption of the service in question.
- 6.12 In considering the costing of its water, electricity and sewerage services, the Municipality shall take due cognisance of the high capital cost of establishing and expanding such services, and of the resultant high fixed costs, as opposed to variable costs of operating these services. The Municipality therefore undertakes to plan the management and expansion of the services carefully in order to ensure that both current and reasonably expected future demands are adequately catered for, and that demand levels which fluctuate significantly over shorter periods are also met. This may mean that the services operate at less than full capacity at various periods, and the costs of such surplus capacity must also be covered in the tariffs which are annually levied.

- 6.13 In adopting what is fundamentally a two-part tariff structure, namely a fixed availability charge coupled with a charge based on consumption, the Municipality believes that it is properly attending to the demands which both future expansion and variable demand cycles and other fluctuations will make on service delivery.
- 6.14 It is therefore accepted that part of the Municipality's tariff policy for electricity services will be to ensure that those consumers who are mainly responsible for peak demand, and therefore for the incurring by the municipality of the associated demand charges from Eskom, will have to bear the costs associated with these charges. To this end the municipality shall therefore install demand meters to measure the maximum demand of such consumers during certain periods. Such consumers shall therefore pay the relevant demand charge as well as a service charge directly related to their actual consumption of electricity during the relevant metering period.

55 Tariff Policy Guidelines

55.1 Calculation of tariffs for major services

In order to determine the tariffs which must be charged for the supply of the four major services, the Municipality shall identify all the costs of operation of the undertakings concerned, including specifically the following:

- a) Cost of bulk purchases in the case of water and electricity.
- b) Distribution costs.
- c) Distribution losses in the case of electricity and water.
- d) Depreciation expenses.
- e) Maintenance of infrastructure and other fixed assets.
- f) Administration and service costs, including:
 - ♦ service charges levied by other departments such as finance, human resources and legal services;
 - ♦ reasonable general overheads, such as the costs associated with the office of the accounting officer;
 - ♦ adequate contributions to the provisions for bad debts and obsolescence of stock;
 - ♦ all other ordinary operating expenses associated with the service concerned including, in the case of the electricity service, the cost of providing street lighting in the municipal area (note: the costs of the democratic process in the municipality – that is, all expenses associated with the political structures of the municipality – shall form part of the expenses to be financed from property rates and general revenues, and shall not be included in the costing of the major services of the municipality).
- g) The intended surplus to be generated for the financial year, such surplus to be applied:
 - ♦ as an appropriation to capital reserves; and/or

- ◆ generally in relief of rates and general services.

h) The cost of approved indigency relief measures.

The Municipality shall provide the first 30kWh of electricity per month and the first 6 kl of water per month free of charge to all residential consumers. Consumers, who have registered as indigents in terms of the Municipality's indigency relief programme, shall be provided with the first 50kWh of electricity and the first 6 kl of water, including the basic amount, per month free of charge. The Municipality shall further consider relief in respect of the tariffs for sewerage and refuse removal for such registered indigents to the extent that the council deems such relief affordable in terms of each annual budget, but on the understanding that such relief shall not be less than the basic amount on the monthly amount billed for the service concerned.

Because water is a scarce national resource, and the municipality is committed to the prudent conservation of such resources, the tariff levied for domestic consumption of water shall escalate according to the volume of water consumed. The tariff for domestic consumption shall be based on monthly consumption of up to 6 kl, more than 6 kl but not more than 14 kl, more than 14 kl but not more than 24 kl, more than 24 kl but not more than 34 kl, and more than 34 kl. Tariffs for non-domestic consumption shall be based on monthly consumption of 0 kl up to 20 kl, more than 20 kl but not more than 30 kl, more than 30 kl but not more than 40 kl, more than 40 kl but not more than 50 kl, and more than 50 kl.

Tariffs for pre-paid meters shall be the same as the ordinary consumption tariffs levied on the category of consumer concerned, but no availability charge shall be levied on properties where pre-paid meters have been installed. This distinction is made in recognition of the financial advantages which pre-paid metering entails for the services in question.

Comment [J1]: We need to look at this tariff – not the same as other tariffs to make provision for infrastructure

55.2 Electricity

55.2.1 General

The various categories of electricity consumers, as set out below, shall be charged at the applicable tariffs, as approved by the council in each annual budget.

Tariff adjustments shall be effective from 1 July each year or as soon as possible thereafter.

Categories of consumption and charges shall be as follows:

- a) With the single exception of registered indigents, all electricity consumers shall be billed for their electricity consumption at the tariff applicable to the category in which the particular consumer falls.
- b) All domestic electricity consumers of the municipality who are registered as indigents with the municipality shall receive free the first 50kWh (fifty) of electricity consumed per month.
- c) All domestic electricity consumers other than registered indigents and consumers using prepaid meters per month shall additionally be billed a basic charge per meter installed.
- d) All commercial, industrial and other non-domestic properties shall additionally be billed a monthly basic charge per meter installed and, where applicable, a demand charge appropriate to their respective levels of consumption.
- e) The local municipality's departmental electricity consumption shall be charged at cost.

55.2.2 New electricity installations

Per written authorisation of the Technical Services Manager, a new electricity installation shall be installed, or permitted to be installed, in any premises within the area of supply and connected to the Council's supply mains.

Application for such authority shall be lodged with the Technical Service Department, via an application form obtainable from the Cashiers at the Municipality's offices.

The Council shall not be liable for any loss or damage, direct or consequential, due to or arising from any interruption, diminution or discontinuance of the supply of electricity or any temporary increase or surge therein, occasioned by a strike, blackout, war, Act of God, legislative action or embargo or any other cause beyond the Council's control or by any fault occurring in the machinery, supply or service mains or other apparatus of the Council or by the rectification of any such fault.

The consumer is deemed to hold the Council indemnified against any action, claim, expense or demand arising from or in connection with any of the matters aforesaid.

The Technical Service Department may without notice, interrupt the supply of electricity to any premises for the purpose of carrying out emergency repairs to the supply or service mains.

55.2.3 Termination of supply

Unless an application for the continuance of the supply to such premises has been lodged with the Chief Financial Officer, the Engineer shall be entitled to disconnect the supply to the premises.

A consumer who has given notice of termination of supply may claim a refund of the amount deposited by him, or the residual amount after the deduction of any amount owing by him for electricity supplied or services rendered.

The Chief Financial Officer shall make payment of the amount due within 30 days from the date of the receipt of any such claim.

The deposit shall be forfeited to the Council where no claim for a refund of the amount deposited is made:

- ◆ Within 30 days of the date of the termination of the supply, and no interest shall accrue after the expiration of such period; or
- ◆ If a claim is made after the expiration of 30 days from the date of termination of supply, the Chief Financial Officer may in his absolute discretion, refund such amount.

55.2.4 Meter readings

Meters should be read, as far as practical, at intervals as determined by the policy.

Electricity consumed between meter readings will be deemed to be consumed evenly between such meter reading dates.

Final readings: No reduction of or addition to the prescribed monthly fixed or minimum charges will be made, unless the date of reading is at least five days before or after a full period of one month or a multiple thereof, from the previous reading.

Where a meter is read less than or more than one month after the commencement of an account, or where an account is terminated less than or more than one month or a multiple thereof after the preceding reading of the meter, the monthly fixed or minimum charge will be proportioned accordingly. For the purpose of assessing fixed or minimum charges 'one month' shall be regarded as 30 days.

55.2.5 Months in which Meter is not Read

An account for a provisional sum for electricity should be rendered. The provisional sum shall be assessed with due regard, wherever possible, to the average monthly value of fixed or minimum charges and electricity consumed upon the premises served by the meter and to any tariff changes that may have occurred.

Where there has been no previous consumption, the Chief Financial Officer may determine the amount of the said provisional sum by reference to such consumption on other similar premises as he considers would constitute a reasonable guide.

55.2.6 Rendering Accounts

As far as practical, monthly accounts that are to be paid within 10 working days from the date of the account, should be rendered.

Where a consumer fails to pay the account within the specified period, the Engineer or the Chief Financial Officer may cut off the supply according to the Credit Control Policy

A consumer whose supply of electricity has been disconnected in terms of this section shall not be entitled to be reconnected to the Council's supply mains until the conditions as stipulated in the Credit Control Policy have been achieved.

Electricity supplies are disconnected when a consumer's account is in arrears. Thereafter, a final demand is issued. Failure to respond will result in debt collection procedures being followed according to the Credit Control Policy.

55.2.7 Validity of meter reading

The record given by any meter installed on any premises by the Council shall be conclusive proof of the quantity of electricity consumed, subject to following:

Where a meter is tested and found to be more than 2,5% inaccurate, the Chief Financial Officer shall correct the consumer's account to conform to the results of the test and shall refund the consumer any amount paid by him in excess of the amount due. However no such adjustment shall be made in respect of any period prior to the last metered period for which an account is rendered to the consumer, unless the consumer is able to establish to the satisfaction of the Technical Service Department, that the meter was inaccurate during such prior period.

55.2.8 Request to Test Accuracy of Meter

Per the request of any consumer and upon the payment of the fee prescribed, the Technical Service Department shall test the accuracy of any meter installed by the Council.

Where any such test is carried out at the request of the consumer, the fee paid by him shall be refunded if the meter is found to be more than 2.5% inaccurate.

55.3 Water

55.3.1 General

The categories of water consumers as set out below shall be charged at the applicable tariffs, as approved by the council in each annual budget.

Tariff adjustments shall be effective from 1 July each year.

Categories of consumption and charges shall be:

- a) All consumers shall receive free the first 6 kl (six) of water consumed per month while consumers registered as indigents with the municipality shall receive free the first 6 kl (six) of water, including the basic amount.
- b) All domestic consumers shall be charged for actual water consumption at a stepped tariff per kl as determined by the council from time to time.
- ~~c) The tariff applicable to domestic consumption of water shall not exceed 75% per kl of the tariff applicable to other consumers. All other consumers, including businesses, industries and institutional consumers, shall pay the stepped tariff per kl as determined by the council from time to time.~~
- ~~c)~~ A basic charge per water meter, as determined by the council from time to time, shall be charged on all water consumers, except registered indigents and consumers using prepaid meters.
- ~~e)d)~~ The local municipality's departmental water consumption shall be charged at cost.

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55.3.2 Application for a Supply of Water

An application for the supply of water must be made to the Council on a prescribed form together with a copy of the applicant's identity document. Until the application has been granted, no persons shall have access to water from the water supply system.

The prescribed form mentioned above may contain such conditions as the Council deems fit.

An application granted by the Council shall constitute an agreement between the Council and the applicant. Such agreement shall take effect on the date referred to or stipulated therein.

A consumer shall be liable for all the conditions prescribed in the application form, in respect of the supply of water granted to him until the agreement has been terminated.

55.3.3 Special Agreement for Supply of Water

The Council may enter into a special agreement for the supply of water to:

- a) An applicant in its area of jurisdiction;
- b) The supply necessitates the imposition of conditions not contained in the prescribed form; or
- c) An applicant outside its area of jurisdiction.

55.3.4 Termination of Agreement for Supply of Water

A consumer may terminate the agreement by giving the Council, not less than 5 working days notice in writing, of his intention to do so.

The Chief Financial Officer may by notice in writing of not less than 5 working days, advise a consumer of the Council's intention to terminate his agreement for the supply of water, if:

- a) He has not consumed any water in the preceding 6 months and has not made satisfactory arrangements with the Council, for the continuation of his agreement;
- b) He has committed a breach of the bylaws of the Council and has failed to rectify such a breach;
- c) The Council cannot continue to supply him with water; and
- d) In terms of an arrangement with another local water supplier, such authority shall supply water to the consumer.

The Council may without notice, terminate an agreement for supply if a consumer has vacated the premises to which such agreement relates.

55.3.5 Payment of Deposit

The Chief Financial Officer may require an applicant to deposit with him a sum of money for water. Alternatively the Chief Financial Officer may on written application by a consumer, accept from him a guarantee to his satisfaction in lieu of the sum of money.

The deposit paid or the guarantee provided by the consumer shall not be regarded as payment of a current account due for the supply of water.

Upon termination of an agreement, if there is any amount outstanding in respect of supply to the consumer, the Chief Financial Officer may:

- a) Apply the deposit in payment or part payment of the amount and refund any balance to the consumer; or
- b) Recover the amount in terms of the guarantee.

An agreement referred to above may contain a condition that upon termination of the agreement, a deposit will be forfeited to the Council if it is not claimed within 30 days of the termination.

55.3.6 Provisions of Communication / Connection Pipe

Once an application for a supply of water in respect of a premise has been granted and no communication pipe exists in respect of the premises, the owner shall make an application on the prescribed form and pay the prescribed charge, for the installation of the abovementioned pipe.

If an application is made for a supply of water to premises, which necessitates the extension of the water supply system, the Chief Financial Officer may agree to the extension subject to conditions as he may impose.

55.3.7 Cutting-off or Restricting of Supply

The Council may cut off (business consumers) or restrict (residential consumers) the supply of water, if a consumer has:

- a) Failed to pay a sum due to it in terms of its bylaws subject to the requirements of the Credit Control and Debt Collection Policy;
- b) Committed a breach of its bylaws and has failed to rectify such breach within the period specified in a written notice served on him, requiring him to do so; and
- c) By written notice, inform him of its intention to cut off or restrict his supply on a specified date and it may on or after that date so cut off or restrict such supply.

The consumer shall pay:

- a) The prescribed charge for the cutting off or restricting of his water supply; and
- b) The prescribed charge for restoration of the water supply.

Provided that, in the case of a cutting off or restriction, the prescribed charges required, as mentioned above, must be paid prior to the restoration of the water supply or alternate arrangements have been agreed upon as per the Credit Control Policy conditions.

The Chief Financial Officer may at the written request of a consumer:

- a) Turn off the supply of water to his premises; and
- b) Reinstatement the supply on the dates requested by him. The consumer shall prior to the reinstatement of his water supply; pay the prescribed charge for the turning-off of his water supply and for its reinstatement.

The Technical Service Manager may disconnect a water installation from the communication pipe and remove it if:

- a) The agreement for supply has been terminated, and no further application has been received within a period of 90 days of such termination; or
- b) The building on the premises concerned has been demolished.

55.3.8 Metering of Water Supplied to a Consumer

A meter may not be used in the case of:

- a) An automatic sprinkler installation;
- b) A fire installation in respect of which steps have been taken to detect unauthorised draw-off of water for purposes other than fire fighting; and
- c) A special circumstance at the Chief Financial Officer's discretion.

The meter mentioned above shall be provided and installed by the Council. It shall remain the property of the Council and may be changed by it when deemed necessary.

55.3.9 Quantity of Water Supplied to a Consumer

For the purpose of assessing the quantity of water supplied through a meter to a consumer over a specified period, it shall be deemed, unless the contrary can be proved, that:

- a) Such quantity is represented by the difference between readings of the meter taken at the beginning and end of a period;
- b) The meter was registered correctly during the period; and
- c) The entries in the records of the Council were correctly processed.

Provided that if water is supplied to or taken by, a consumer without passing through a meter, the estimate by the Chief Financial Officer of the quantity of such water, shall be deemed to be correct.

55.3.10 Payment of Water Supplied

All water supplied by the Council shall be paid for by the consumer at the prescribed charge for that particular category of use for which the supply was granted.

A consumer shall pay for all water supplied to him from the date of agreement, until the date of termination thereof.

The Chief Financial Officer may estimate a quantity of water supplied in respect of a period or periods within the interval between actual successive readings of the meter, and may render an account to a consumer for the quantity of water so estimated, to have been supplied to him during each period.

The amount of an account rendered for water supplied to a consumer, shall become due and payable on the due date stipulated in the account.

If a consumer is dissatisfied with an account rendered for water supplied to him by the Council, he may prior to the date stipulated therein, object in writing to the account detailing his reasons for such dissatisfaction.

However the lodging of an objection shall not entitle a consumer to defer payment, except with the written consent of the Chief Financial Officer.

Should a consumer use water for uses other than which it was being supplied for, he shall be liable for the amount due to the Council in respect of:

- a) Quantity of water which in its opinion he has consumed and for which he has not been charged; and
- b) The difference between the cost of the water used by him at the rate at which he has been charged, and the cost of the water at the rate at which he should have been charged.

If amendments to the prescribed charges for water supplied become operative on a date between meter readings it shall be deemed, for the purpose of rendering an

account in respect of the charges that the same quantity of water was supplied in each period of 24 hours during the interval between the meter readings.

A consumer shall not under any circumstances be entitled to a reduction of the amount payable for water supplied to him except for leaks arising from faulty connection to water supply.

55.3.11 Defective Meters

A consumer must make an application on the prescribed form, against payment of the prescribed charge for the meter to be tested if found defective.

The prescribed charge may be refunded if the meter is found to be defective.

The account of a consumer, who has been charged for water supplied through a defective meter, shall be adjusted over the period determined by the Chief Financial Officer.

55.3.12 Recovery of Account

The Municipality:

- a) Shall collect all monies that are due and payable to it, subject to the Local Government Municipal Systems Act and any other applicable legislation; and
- b) For this purpose, shall adopt, maintain and implement a credit control and debt collection policy, which is consistent with its Rates and Tariff Policies and complies with the provisions of the Local Government Municipal Systems Act, 2000.

55.4 Refuse removal

The categories of refuse removal users as set out below shall be charged at the applicable tariffs, as approved by the council in each annual budget.

Tariff adjustments shall be effective from 1 July each year.

A separate fixed monthly refuse removal charge shall apply to each of the following categories of users, based on the costs of the service concerned:

- a) Domestic and other users
- b) Business and other users

Registered indigents shall receive a 100% discount on the basic charge and if the service is more than the basic amount, the full amount exceeding the basic amount, is payable.

A fixed monthly charge shall be charged to the local municipality's departments equal to the lowest (domestic) tariff.

55.5 Sewerage

The categories of sewerage users as set out below shall be charged per month at the applicable tariff as approved by the council in each annual budget.

Tariff adjustments will be effective from 1 July each year.

Categories of usage and charges shall be:

- a) A basic (availability) charge per month shall be charged for undeveloped erven, irrespective of their permitted or intended use.
- b) A fixed monthly charge based on the costs of the service shall be charged for domestic users. Registered indigents shall receive a 100% discount on the basic charge and if the service is more than the basic amount, the full amount exceeding the basic amount, is payable.
- c) A fixed monthly charge based on the costs of the service per sewer point/toilet shall be charged to all businesses, industries and institutional users.
- d) A fixed monthly charge per sewer point/toilet shall be charged to the local municipality's departments equal to the lowest (domestic) tariff.

55.6 Minor tariffs

All minor tariffs shall be standardised within the municipal region.

All minor tariffs shall be approved by the council in each annual budget, and shall, when deemed appropriate by the council, be subsidised by property rates and general revenues, particularly when the tariffs will prove uneconomical when charged to cover the cost of the service concerned, or when the cost cannot accurately be determined, or when the tariff is designed purely to regulate rather than finance the use of the particular service or amenity.

All minor tariffs over which the municipality has full control, and which are not directly related to the cost of a particular service, shall annually be adjusted at least in line with the prevailing consumer price index, unless there are compelling reasons why such adjustment should not be effected.

The following services shall be considered as subsidised services, and the tariffs levied shall cover 50% or as near as possible to 50% of the annual operating expenses budgeted for the service concerned:

- ◆ burials and cemeteries
- ◆ rentals for the use of municipal sports facilities

The following services shall be considered as community services, and no tariffs shall be levied for their use:

- ◆ municipal museum and art gallery
- ◆ disposal of garden refuse at the municipal tip site for residents
- ◆ municipal parks and open spaces.

The following services shall be considered as economic services, and the tariffs levied shall cover 100% or as near as possible to 100% of the budgeted annual operating expenses of the service concerned:

- ◆ municipal botanical garden
- ◆ disposal of all refuse at the municipal tip site for non-residents
- ◆ municipal lending library
- ◆ municipal reference library
- ◆ municipal swimming pool
- ◆ maintenance of graves and garden of remembrance (cremations)
- ◆ housing rentals
- ◆ rentals for the use of municipal halls and other premises (subject to the proviso set out below)
- ◆ building plan fees
- ◆ cleaning of stands
- ◆ electricity, water, sewerage: new connection fees
- ◆ sales of plants
- ◆ photostat copies, faxes and printouts
- ◆ clearance certificates.

Comment [J2]: Not currently the case
– look at this

The following charges and tariffs shall be considered as regulatory or punitive, and shall be determined as appropriate in each annual budget:

- ◆ fines for lost or overdue library books
- ◆ advertising sign fees
- ◆ pound fees
- ◆ electricity, water: disconnection and reconnection fees
- ◆ penalty and other charges imposed in terms of the approved policy on credit control and debt collection
- ◆ penalty charges for the submission of dishonoured, stale or otherwise unacceptable cheques.

Market-related rentals shall be levied for the lease of municipal properties.

In the case of rentals for the use of municipal halls and premises, if the accounting officer is satisfied that the halls or premises are required for non-profit making purposes and for the provision of a service to the community, the accounting officer may waive 50% of the applicable rental.

The accounting officer shall determine whether an indemnity or guarantee must in each instance be lodged for the rental of municipal halls, premises and sports fields, and in so determining shall be guided by the likelihood of the municipality's sustaining damages as a result of the use of the facilities concerned.

56 Roles and Responsibilities

The accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure that the municipality has and implements a tariff policy referred to in section 74 of the Municipal Systems Act.

A municipal council must adopt and implement a tariff policy on the levying of fees for municipal services provided by the municipality itself or by way of service delivery agreements, and which complies with the provisions of the Municipal Systems Act and with any other applicable legislation.

57 Monitoring, Evaluation and Reporting

When an annual budget is tabled in terms of section 16(2) of the Municipal Finance Management Act, it must be accompanied by the draft resolutions imposing any municipal tax and setting any municipal tariffs as may be required for the budget year.

Municipal tax and tariffs may not be increased during a financial year except when required in terms of a financial recovery plan.

58 Implementation

The tariff Policy will be implemented and adopted after approval thereof by the Council.

PLAN AND MANAGE TARIFFS

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1. TARIFFS PROCEDURES AND PROCESS MAPS

1.1 TARIFF MANAGEMENT

1.1.1 Introduction

The purpose of this manual is to provide an overview of the procedure for the revision and advertisement of tariffs.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of valuation rolls.

1.5 Procedure Description

Step	Process
1 Revise tariffs	<ul style="list-style-type: none">a) As part of the annual budget process, Technical Services are requested to draft reports and accompanying schedules reflecting any changes (i.e. increases, decreases, deletions etc.) to their previous years tariffs for their service and submit these to the tariff team for perusal.b) These reports and schedules are to be sent to the tariff team for checking prior to submission to the respective portfolio committeesc) The reports and schedules must be submitted to the respective portfolio committee for consideration during the March cycle of meetings.d) The reports, including any amendments proposed by the portfolio committees, are submitted to the next executive committee meeting for consideration.e) The tariff team compiles a tariff book reflecting the previous years approved tariffs and the proposed new years tariffs including any changes recommended by the portfolio and executive committees, for consideration and approval by council.f) The approved tariff book is sent to the billing team in order for them to populate the billing system.
2 Advertise revised tariffs	<ul style="list-style-type: none">a) An advert is prepared by the tariff team in terms of the following legislation: the Municipal Systems Act and the Municipal Finance Management Act, advising the public of changes to the tariffs.b) The advert is send to the Communication office for translation and publication in the local and community newspapers.c) Once the advert has been translated into the official languages, copies of these and the council resolution are e-mailed to the Minister of Finance, Economic Development and Tourism for information.

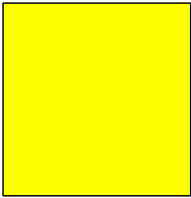
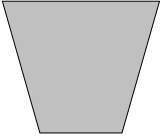
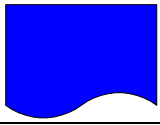
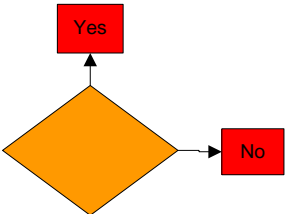
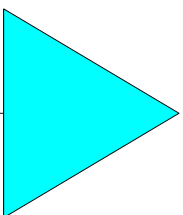
	<p>d) The abovementioned advert and council report/resolution is then distributed to the various administrations, sub council/area managers and libraries for publication, together with a display register for the responsible official to sign, ensuring that the aforementioned documents are available each and every day until the objection period ends.</p> <p>e) The tariff book must be made available on the Internet by the Task Team.</p> <p>f) All affected services are notified to commence with the implementation of their tariffs and to populate the billing system accordingly.</p> <p>g) Confirm with Internal audit to verify implementation of the approved tariffs as from 1 July.</p>
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1.3 Policy

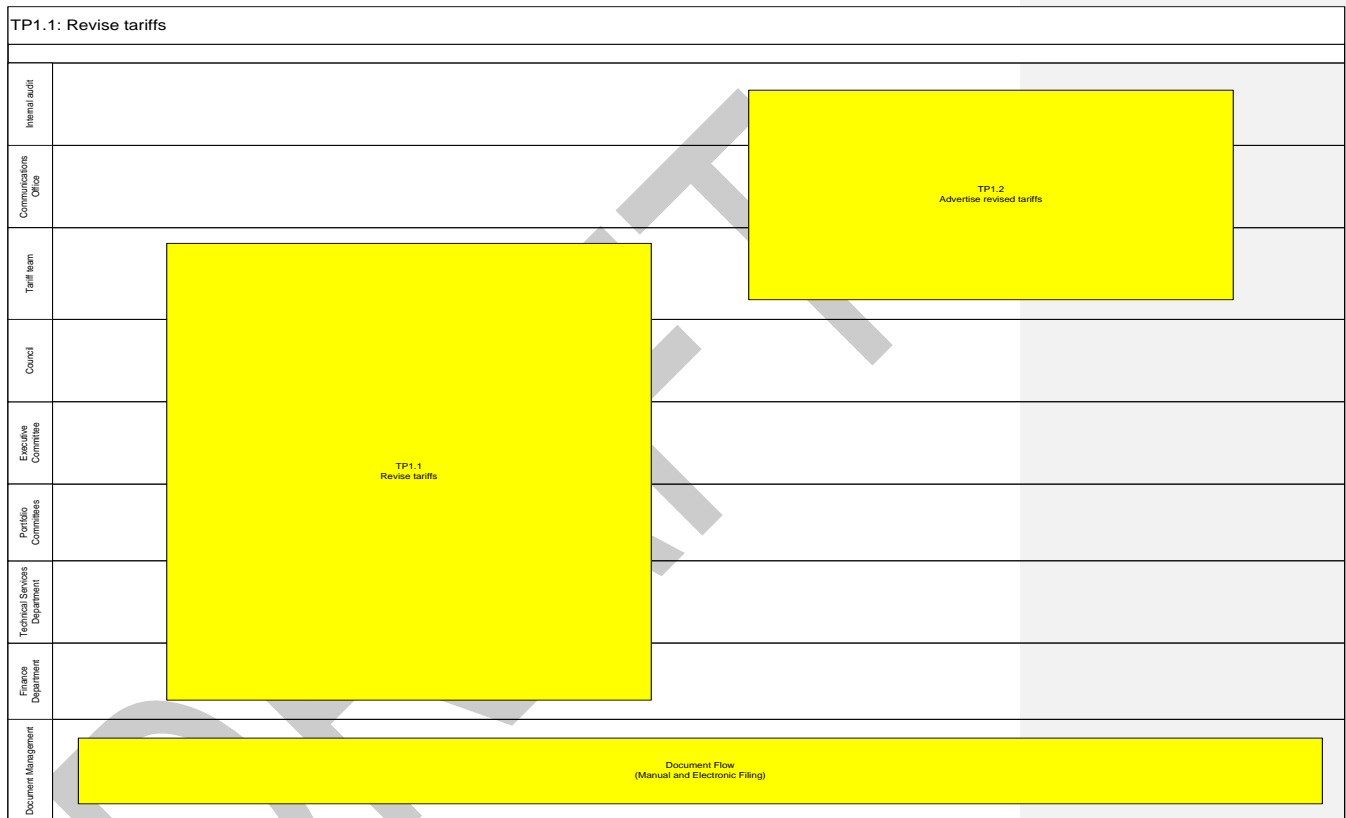
Procedure number	Policy reference
Step 1: TP1.1	Paragraph 7.1
Step 2: TP2.1	Paragraph 7.1

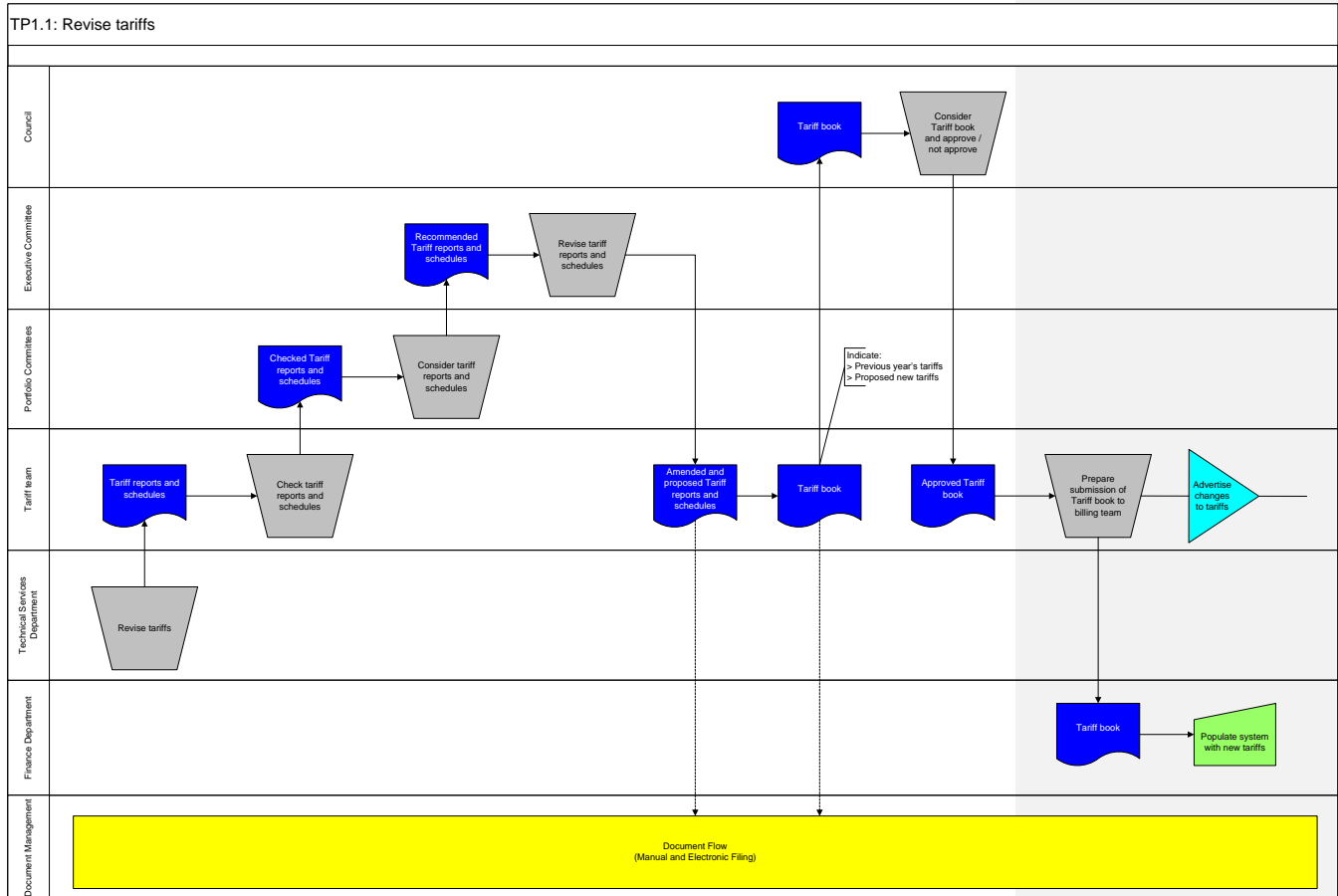
8 PROCESS KEY

The shapes and colours used in the process maps should be interpreted as follows:

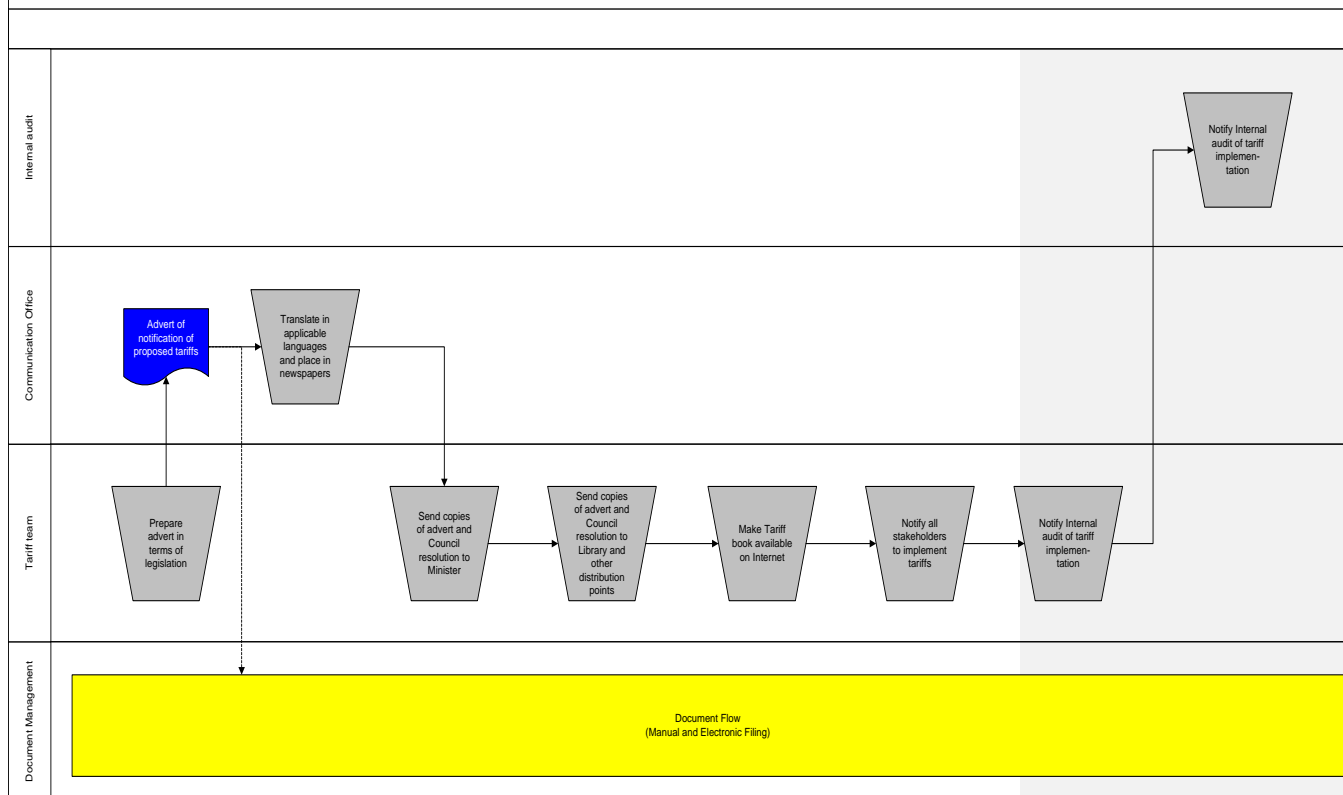
Symbol	Description
	This is used for a process, i.e. <u>group of activities</u> (activity is defined as a collection of tasks). Usually this symbol is a high-level description of a collection of the other symbols (described below). These other symbols are then usually depicted on a separate page.
	This is used for a <u>group of tasks</u> (tasks are usually described in the policy & procedures manual and are the lowest level of actions).
	This represents a document, report, regulations, plans or a deliverable. This symbol would usually be the result of a process.
	This represents a decision to be made.
	This symbol represents a connection point to another process, which is usually depicted on another process map (done by someone else).

9 PROCESS MAP





TP1.2: Advertise revised tariffs



EMAKHAZENI MUNICIPALITY



PROPERTY RATES POLICY

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459 Introduction

59.1 Vision and value statement

It is the vision of Council to “create a secure environmental and sustainable development to promote service excellence and unity” Council is committed to its mission creating conducive institutional environment within which communities can thrive economically and socially.

The Values of the Council are:

Transparency
High Quality Service Delivery
Accountability
Serving Communities with Integrity
Efficiency
Professionalism

59.2 Vision

To strive for the transformation of the Emakhazeni Local Municipality into an efficient and cost-efficient institution that renders quality, affordable and sustainable services to the community.

59.3 Mission

To develop, promote and sustain systems and structures of effective governance as well as service delivery for the community of the Emakhazeni Local Municipality.

60 Definitions and abbreviations

Definitions:

“accounting officer” means the municipal manager appointed in terms of Section 60 of the Municipal Finance Management Act

“owner”—

- (a) in relation to a property referred to in paragraph (a) of the definition of “property”, means a person in whose name ownership of the property is registered;
- (b) in relation to a right referred to in paragraph (b) of the definition of “property”, means a person in whose name the right is registered;
- (c) in relation to a land tenure right referred to in paragraph (c) of the definition of “property”, means a person in whose name the right is registered or to whom it was granted in terms of legislation; or
- (d) in relation to public service infrastructure referred to in paragraph (d) of the definition of “property”, means the organ of state which owns or controls that public service infrastructure as envisaged in the definition of “publicly controlled”, provided that a person mentioned below may for the purposes of this Property Rates Act be regarded by a municipality as the owner of a property in the following cases:
 - (i) A trustee, in the case of a property in a trust excluding state trust land;
 - (ii) an executor or administrator, in the case of a property in a deceased estate;
 - (iii) a trustee or liquidator, in the case of a property in an insolvent estate or in liquidation;
 - (iv) a judicial manager, in the case of a property in the estate of a person under judicial management;
 - (v) a curator, in the case of a property in the estate of a person under curatorship;
 - (vi) a person in whose name a usufruct or other personal servitude is registered, in the case of a property that is subject to a usufruct or other personal servitude;
 - (vii) a lessee, in the case of a property that is registered in the name of a municipality and is leased by it; or
 - (viii) a buyer, in the case of a property that was sold by a municipality and of which possession was given to the buyer pending registration of ownership in the name of the buyer.

“property” means—

- (a) immovable property registered in the name of a person, including, in the case of a sectional title scheme, a sectional title unit registered in the name of a person;
- (b) a right registered against immovable property in the name of a person, excluding a mortgage bond registered against the property;
- (c) a land tenure right registered in the name of a person or granted to a person in terms of legislation; or
- (d) public service infrastructure.

“property rates” are taxes on the ownership of property (land and buildings) based on the market value of the property used to fund various services provided by municipalities and paid by owners of all kinds of real property, including commercial, industrial, residential, agricultural, and governmental property.

“rebate”, in relation to a rate payable on a property, means a discount granted on the amount of the rate payable on the property.

“reduction”, in relation to a rate payable on a property, means the lowering of the amount for which the property was valued and the rating of the property at that lower amount.

“the municipality” means Emakhazeni Municipality

61 Purpose of the Guidelines

The purpose of this manual is to prescribe the accounting and administrative policies and procedures relating to rates of the Emakhazeni Municipality.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of rates.

62 Scope of Application

The Policy applies to all property owners within the defined boundaries of Emakhazeni Municipality.

63 Legislative Framework

The Municipality operations are governed by an array of different acts and this manual should be understood within that context.

The following Acts and prescripts are central in defining municipal boundaries and areas of influence:

- ◆ Public Finance Management Act, 1999 (Act 1 of 1999)
- ◆ Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)
- ◆ Municipal Finance Management Act, 2003 (Act 56 of 2003)
- ◆ Local Government Municipal Property Rates Act, 2004 (Act 6 of 2004)

Thus not only is Emakhazeni Municipality responsive to national government legislation, it has to comply with all the local government regulations and acts.

64 Principles

In developing and adopting this rates policy, the council has sought to give effect to the sentiments expressed in the preamble of the Property Rates Act, namely that:

- the Constitution enjoins local government to be developmental in nature, in addressing the service delivery priorities of our country and promoting the economic and financial viability of our municipalities;
- there is a need to provide local government with access to a sufficient and buoyant source of revenue necessary to fulfill its developmental responsibilities;
- revenues derived from property rates represent a critical source of income for municipalities to achieve their constitutional objectives, especially in areas neglected in the past because of racially discriminatory legislation and practices; and
- it is essential that municipalities exercise their power to impose rates within a statutory framework which enhances certainty, uniformity and simplicity across the nation, and which takes account of historical imbalances and the burden of rates on the poor.

In applying its rates policy, the council shall adhere to all the requirements of the Property Rates Act no. 6 of 2004 including any regulations promulgated in terms of that Act.

65 Rate Policy Guidelines

65.1 Imposition of rates

The council shall as part of each annual operating budget component impose a rate in the rand on the market value of all rateable property as recorded in the municipality's valuation roll and supplementary valuation roll. Rateable property shall include any rights registered against such property, with the exception of a mortgage bond.

The council pledges itself to limit each annual increase as far as practicable to the increase in the consumer price index over the period preceding the financial year to which the increase relates, except when the approved integrated development plan of the municipality provides for a greater increase.

The council shall, in imposing the rate for each financial year, take proper cognisance of the aggregate burden of rates and service charges on representative property owners, in the various categories of property ownership, and of the extent to which this burden is or remains competitive with the comparable burden in other municipalities within the local economic region.

The council shall further, in imposing the rate for each financial year, strive to ensure that the aggregate budgeted revenues from property rates, less revenues forgone and less any contributions to the provision for bad debts, equal at least 25% (twenty five percent) of the municipality's aggregate budgeted net revenues for the financial year concerned. By doing so, the municipality will ensure that its revenue base and the collectability of its revenues remain sound.

65.2 Exemptions, rebates and reductions on rates

In imposing the rate in the rand for each annual operating budget component, the council shall grant the following exemptions, rebates and reductions to the categories of properties and categories of owners indicated below, but the council reserves the right to amend these exemptions, rebates and reductions if the circumstances of a particular annual budget so dictate.

In determining whether a property forms part of a particular category indicated below, the municipality shall have regard to the actual use to which the relevant property is put. In the case of vacant land not specifically included in any of the categories indicated below, the permitted use of the property shall determine into which category it falls.

Property category	Exemption, rebate and reduction on rates
Residential properties or properties of any category used for multiple purposes where the residential component represents on average 90% or more of the property's actual use	40%
Industrial properties	NONE
Business and commercial properties	NONE
Farm properties: residential component	40%
Farm properties: business and commercial component	NONE
Farm properties: agricultural component	50%
Farm properties: used for no purpose	NONE
Smallholdings: residential component	40%
Smallholdings: business and commercial component	NONE
Smallholdings: industrial component	NONE
Smallholdings: agricultural component	50%
State-owned properties: residential	40%
State-owned properties: public service infrastructure	30%
State-owned properties: other	NONE
Municipal properties: residential	40%
Municipal properties: public service infrastructure	30%
Municipal properties: other	NONE
Formal and informal settlements: all properties with a rateable value of up to R30 000	60%
Formal and informal settlements: all properties with a rateable value of R30 000 or more	50%
Communal land	50%
State trust land	50%
Protected areas	100%
Properties on which national monuments are situated, and where no business or commercial activities are conducted in respect of such monuments	100%

Property category	Exemption, rebate and reduction on rates
Properties on which national monuments are situated, but where business or commercial activities are conducted in respect of such monuments	40%
Properties owned by public benefit organisations and used to further the objectives of such organisations	100%
Properties belonging to a land reform beneficiary or his or her heirs for the first 10 years after the registration of the title in the office of the Registrar of Deeds	100%
Property registered in the name of and used primarily as a place of worship by a religious community, including an official residence	100%

NOTE: In addition to the foregoing, the first R15 000 of the market value of all residential properties and of all properties used for multiple purposes, provided one or more components of such properties are used for residential purposes, is exempt from the payment of rates in terms of Section 17(1)(h) of the Property Rates Act.

Municipal properties shall include properties owned by municipal entities.

Properties used for multiple purposes, other than those referred to under residential properties above, shall be rated on the value assigned to each component, and shall receive the rebate applicable to such component. Where one component on average represents 90% or more of the property's actual use, such property shall be rated as though it were used for that use only.

The following categories of owners of residential properties shall additionally receive the following rebates on the rates due in respect of such properties after deducting the rebate applicable to residential properties:

Classification	Rebate
Property owners who are both the permanent occupants and the sole owners of the property concerned and who are registered indigents in terms of the municipality's indigency management policy	100% of the rates based on the rateable value up to R30 000 and 75% of the rates based on the rateable value above R30 000
Property owners who are over 60 years of age, who are both the permanent occupants and the sole owners of the property concerned and whose aggregate household income is proved to the satisfaction of the accounting officer not to exceed R2 500 per month, or such other amount as the council may from time to time determine	100% of the rates based on the rateable value up to R30 000, 50% of the rates based on the rateable value above R30 000 but below R100 000, and 40% of the rates based on the rateable value above R100 000
Owners of properties being developed for approved commercial or industrial usage	80% of the rates based on the rateable value until the development is completed, 60% of the rates based on the rateable value for the municipality's financial year or part thereof immediately following the completion of the development, and 40% of the rates based on the rateable value for each of the two ensuing years

The council grants the above rebates in recognition of the following factors:

- ◆ The inability of residential property owners to pass on the burden of rates, as opposed to the ability of the owners of business, commercial, industrial and certain other properties to recover such rates as part of the expenses associated with the goods or services which they produce.
- ◆ The need to accommodate indigents and less affluent pensioners.
- ◆ The services provided to the community by public service organisations.
- ◆ The value of agricultural activities to the local economy coupled with the limited municipal services extended to such activities, but also taking into account the municipal services provided to municipal residents who are employed in such activities.
- ◆ The need to preserve the cultural heritage of the local community.
- ◆ The need to encourage the expansion of public service infrastructure.
- ◆ The indispensable contribution which property developers (especially in regard to commercial and industrial property development) make towards local economic development, and the continuing need to encourage such development.
- ◆ The requirements of the Property Rates Act no. 6 of 2004.

The accounting officer shall ensure that the revenues forgone in respect of the foregoing rebates are appropriately disclosed in each annual operating budget component and in the annual financial statements and annual report, and that such rebates are also clearly indicated on the rates accounts submitted to each property owner.

65.3 Frequency of valuations

The municipality shall prepare a new valuation roll every 3 (three) years and supplementary valuation rolls every 6 (six) months.

66 Roles and Responsibilities

The accounting officer of a municipality is responsible for managing the financial administration of the municipality, and must for this purpose take all reasonable steps to ensure that the municipality has and implements a rates policy as may be required in terms of any applicable national legislation.

67 Monitoring, Evaluation and Reporting

The MEC for local government in a province must monitor whether municipalities in the province comply with the provisions of the Property Rates Act. If a municipality fails to comply with a provision of the Property Rates Act, the MEC may take any appropriate steps to ensure compliance, including proposing an intervention by the provincial executive in terms of section 139 of the Constitution.

The Minister may monitor, and from time to time investigate and issue a public report on, the effectiveness, consistency, uniformity and application of municipal valuations for rates purposes. The investigation may include:-

- (a) studies of the ratio of valuations to sale prices; and
- (b) other appropriate statistical measures to establish the accuracy of the valuations, including the relative treatment of higher value and lower value property.

68 Implementation

The Rates Policy will be implemented and adopted after approval thereof by the Council.

Addenda

A : Summary of key issues in terms of the Local Government Municipal Property Rates Act

PLAN AND MANAGE PROPERTY RATES

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1. PROPERTY RATES PROCEDURES AND PROCESS MAPS

1.1 PROPERTY RATES MANAGEMENT

1.1.1 Introduction

The purpose of this manual is to provide an overview of the procedure for the valuation rolls process of Planning and Managing Property Rates.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of valuation rolls.

1.6 Procedure Description

Step	Process
1 Publish Valuation Rolls	The municipal manager must within 21 days of receipt of the valuation roll from the valuer: a) publish a notice regarding the valuation in the prescribed form in the provincial Gazette, and once a week for two consecutive weeks advertise in the media; b) disseminate the substance of the notice referred to in paragraph (a) to the local community; c) serve on every owner of property listed in the valuation roll a copy of the notice referred to in paragraph (a) together with an extract of the valuation roll pertaining to that owner's property
2 Handling of objections	Any person may: (a) inspect the roll during office hours; (b) on payment of a reasonable fee, request the municipality during office hours to make extracts from the roll; and (c) lodge an objection with the municipal manager against any matter reflected in, or omitted from, the roll. A municipal manager must submit all objections to the municipal valuer, who must promptly: (a) consider objections in accordance with a procedure that may be prescribed; (b) decide objections on facts, including the submissions of an objector, and, if the objector is not the owner, of the owner; and (c) adjust or add to the valuation roll in accordance with any decisions taken.
3 Handling of appeals	An appeal to an appeal board against a decision of a municipal valuer may be lodged with the municipal manager

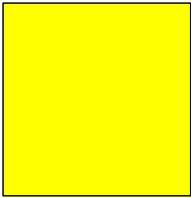
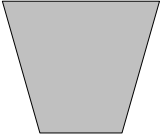
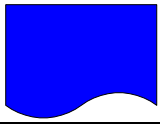
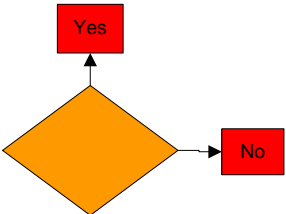
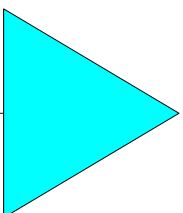
1.3 Policy

Procedure number	Policy reference
Step 1: RP1.1	Addenda A to Policy
Step 2: BP2.1	Addenda A to Policy
Step 3: BP3.1	Addenda A to Policy

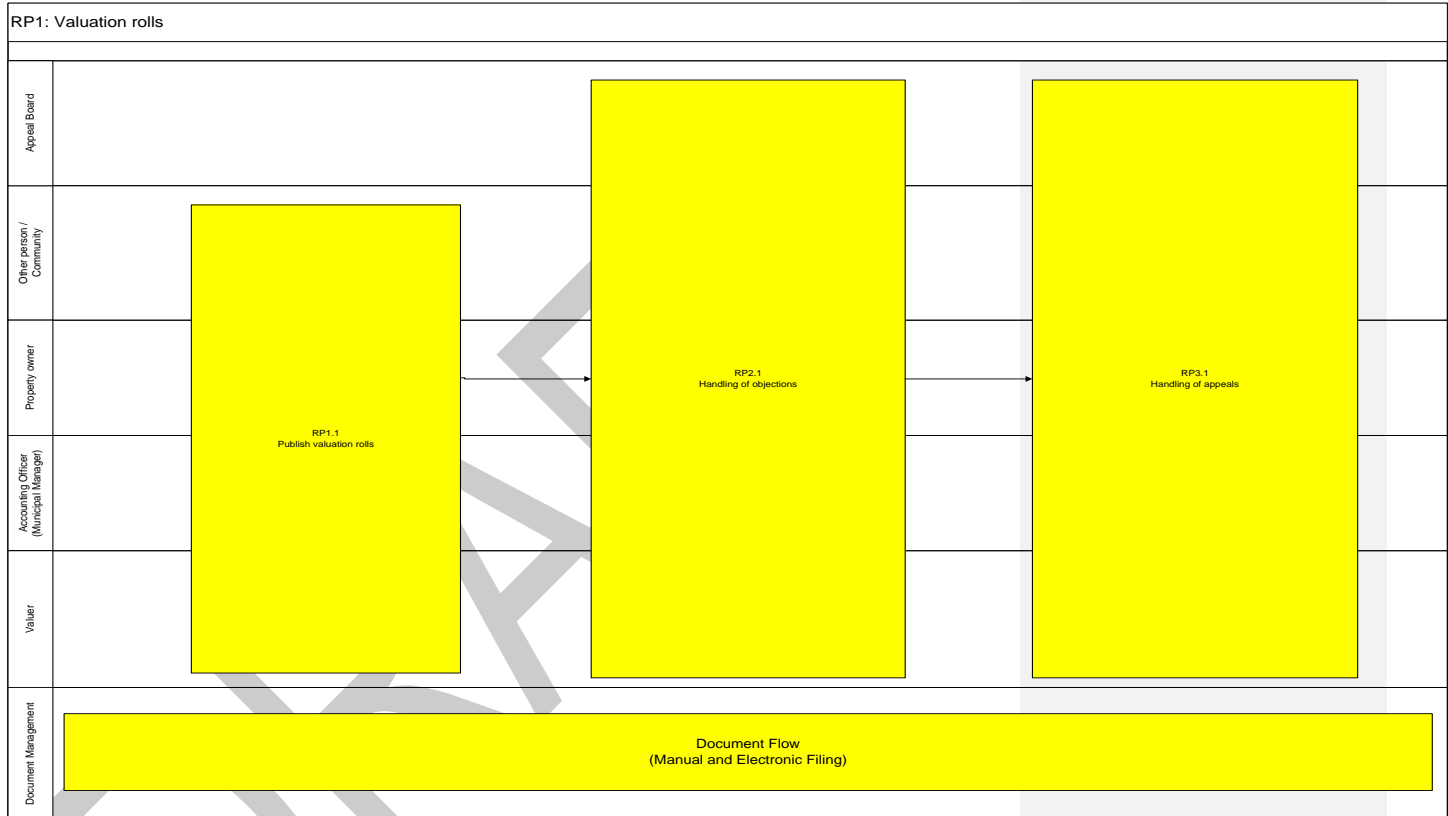


10 PROCESS KEY

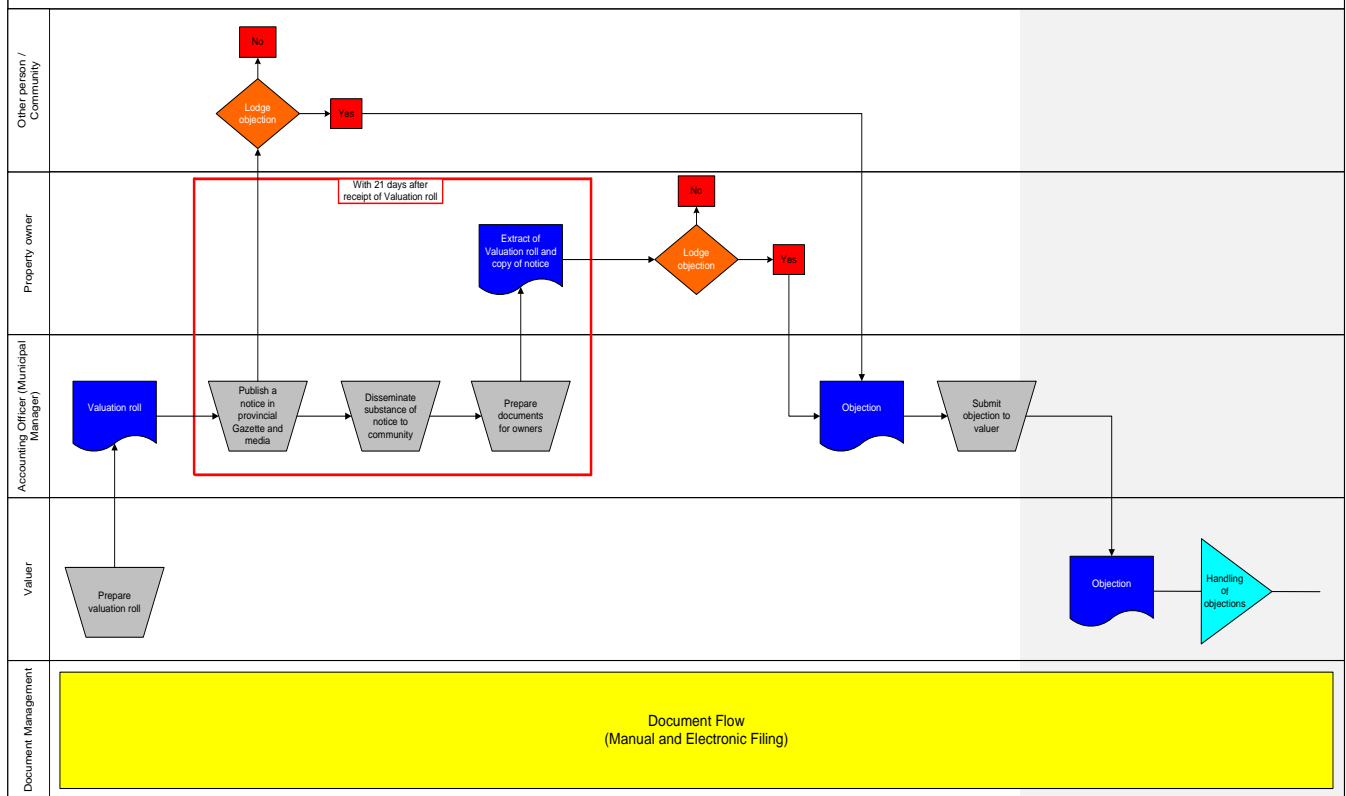
The shapes and colours used in the process maps should be interpreted as follows:

Symbol	Description
	This is used for a process, i.e. <u>group of activities</u> (activity is defined as a collection of tasks). Usually this symbol is a high-level description of a collection of the other symbols (described below). These other symbols are then usually depicted on a separate page.
	This is used for a <u>group of tasks</u> (tasks are usually described in the policy & procedures manual and are the lowest level of actions).
	This represents a document, report, regulations, plans or a deliverable. This symbol would usually be the result of a process.
	This represents a decision to be made.
	This symbol represents a connection point to another process, which is usually depicted on another process map (done by someone else).

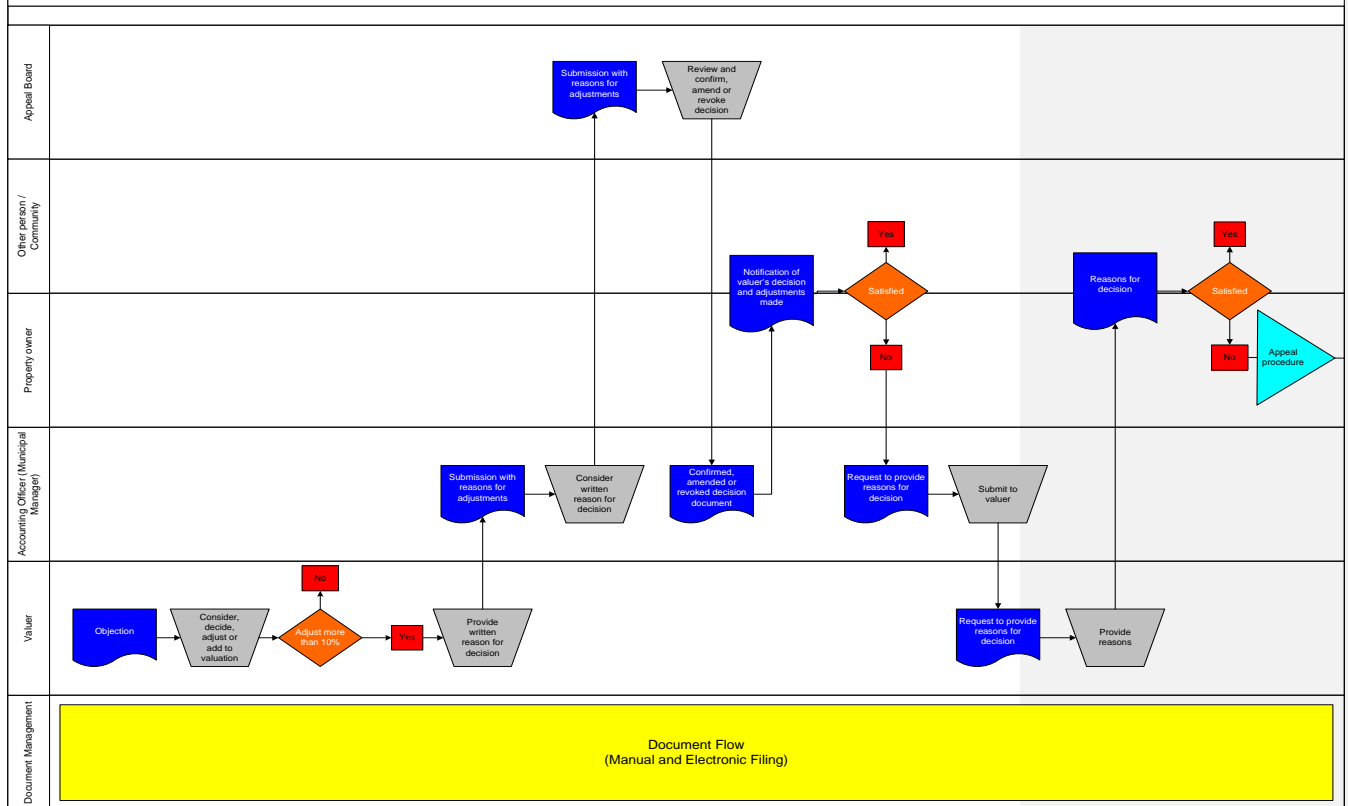
11 PROCESS MAP



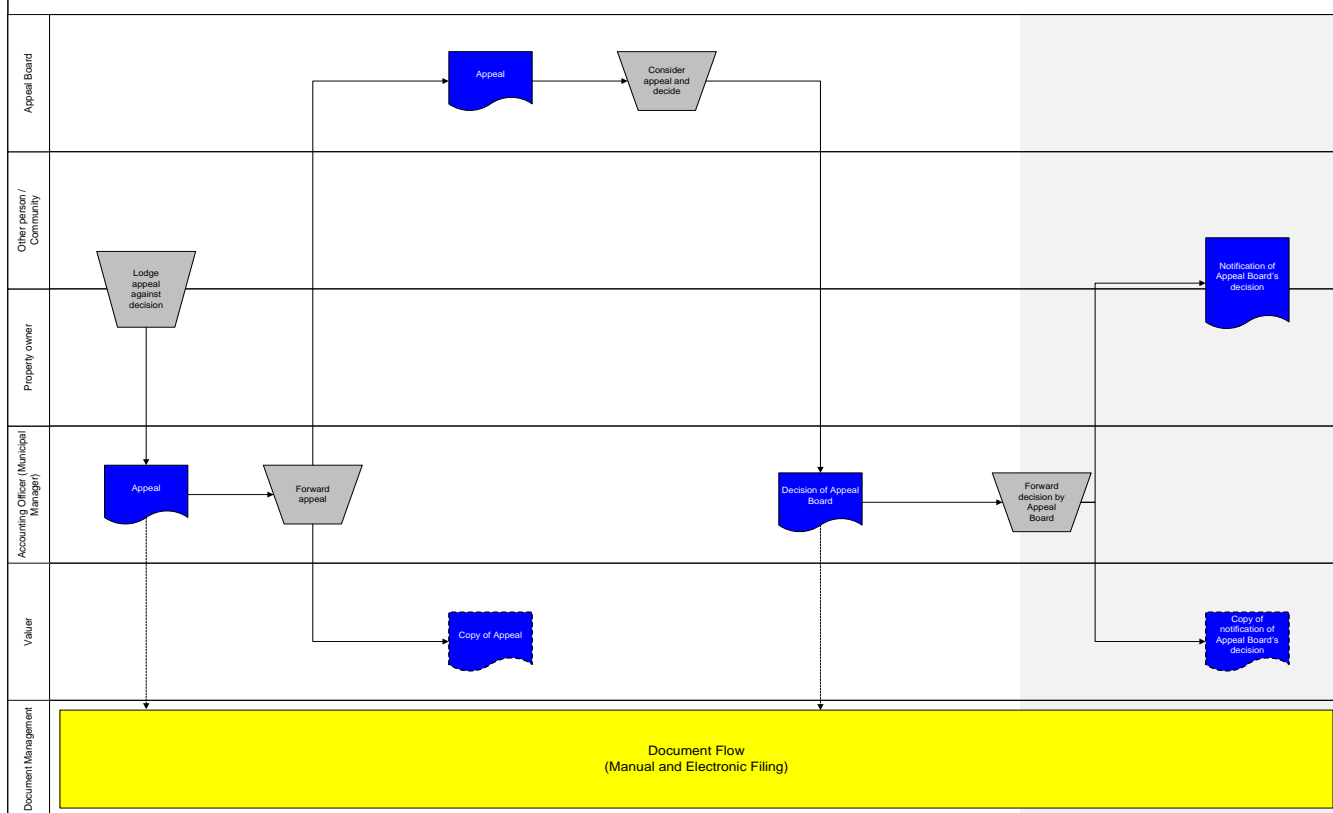
RP1.1: Publish Valuation rolls



RP2.1: Handling of objections



RP3.1: Handling of appeals



EMAKHAZENI MUNICIPALITY



ASSET MANAGEMENT

POLICY & PROCEDURE MANUAL

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69 Introduction

69.1 Vision and value statement

It is the vision of Council to “create a secure environmental and sustainable development to promote service excellence and unity” Council is committed to its mission creating conducive institutional environment within which communities can thrive economically and socially.

The Values of the Council are:

Transparency
High Quality Service Delivery
Accountability
Serving Communities with Integrity
Efficiency
Professionalism

69.2 Vision

To strive for the transformation of the Emakhazeni Local Municipality into an efficient and cost-efficient institution that renders quality, affordable and sustainable services to the community.

69.3 Mission

To develop, promote and sustain systems and structures of effective governance as well as service delivery for the community of the Emkahazeni Local Municipality.

70 Definitions and abbreviations

Definitions:

“accounting officer” means the municipal manager appointed in terms of Section 60 of the Act

“Act” means Municipal Finance Management Act, 2003 (Act No. 56, 2003)

“Asset managers” are the senior manager who have the functional accountability for and control of the physical management of a particular set of assets in order to achieve the Municipality’s strategic objectives relevant to their Departments/Units.

“chief financial officer” means a person designated in terms of section 80(2)(a) of the Act

“financial year” means the financial year ending 30 June

“mayor”, in relation to

(a) a municipality with an executive mayor, means the councillor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures Act; or

(b) a municipality with an executive committee, means the councillor elected as the mayor of the municipality in terms of section 48 of that Act

“the municipality” means Emakhazeni Municipality

“municipal manager” means a person appointed in terms of section 82(1)(a) or (b) of the Municipal Structures Act

Abbreviations:

AFR	:	Asset Financing Reserve
CAR	:	Corporate Asset Register
CIR	:	Corporate Asset Inventory Register
DIR	:	Department’s Asset Inventory Register
EFF	:	External Financing Fund
GAMAP	:	Generally Accepted Municipal Accounting Practice
GRAP	:	Generally Recognised Accounting Practice
IDP	:	Integrated Development Plan
MFMA	:	Municipal Finance Management Act, 2003 (Act No. 56, 2003)
PPE	:	Property, Plant and Equipment

71 Purpose of the Guidelines

The purpose of this manual is to prescribe the accounting and administrative policies and procedures relating to assets of the Emakhazeni Municipality.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of assets.

Briefly, the procedures include functional responsibilities, GAMAP accounting policies, the fixed asset register, funding sources and administrative requirements.

72 Scope of Application

Accounting Officer

Chief Financial Officer

All heads of departments (Senior Managers and Managers)

All officials

73 Legislative Framework

The Municipality operations are governed by an array of different acts and this manual should be understood within that context.

The following Acts and prescripts are central in defining municipal boundaries and areas of influence:

- ◆ Public Finance Management Act, 1999
- ◆ Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)
- ◆ Municipal Finance Management Act, 2003
- ◆ Generally Accepted Municipal Accounting Practice
- ◆ Generally Recognised Accounting Practice

Thus not only is Emakhazeni Municipality responsive to national government legislation, it has to comply with all the local government regulations and acts.

6.1 GAMAP Accounting policies

6.1.1 Asset Capitalisation

a) Definition of Property, Plant and Equipment (PPE)

An item is accounted for as an item of PPE and is raised on the CAR as such if it meets the definition of PPE found in GAMAP. The item of PPE is capitalised according to the guidelines set out below:

- Property, plant and equipment are tangible assets that:
 - i) Are held by the Municipality for use in the production or supply of goods or services, for rental to others, or for administrative purposes, and
 - ii) are expected to be used during more than one period.

An item of property, plant and equipment shall be recognised as an asset when it is probable that future economic benefits or service potential associated with the asset will flow to the Municipality and the cost or fair value of the asset to the Municipality can be measured reliably.

To be categorised as an asset, the item should also comply with the definition of an asset according to GRAP. The item must be a resource which is controlled by the municipality as a result of a past event from which future economic benefits or service provision can be expected. Major spare parts and stand-by equipment qualify as an asset when the municipality expects to use them during more than one period once issued.

- Assets held under leases

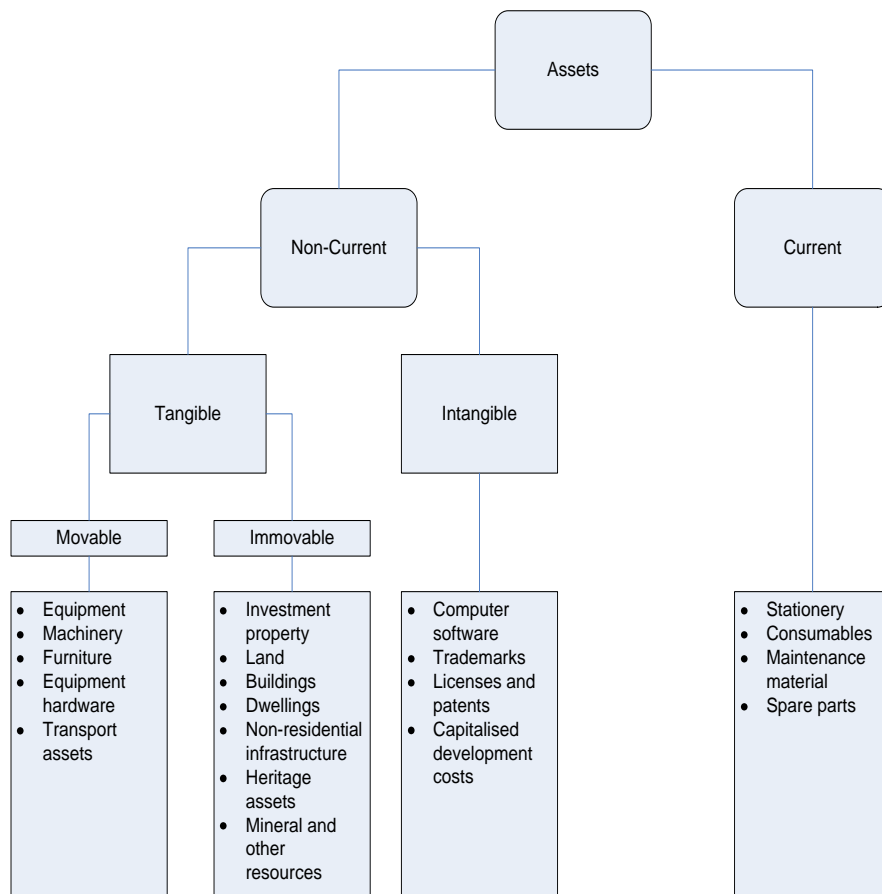
Finance leases are leases which in effect transfer all risks and rewards associated with the ownership of an asset from the lessor to the lessee. Assets held under finance leases are capitalized by the Municipality and reflected as such in the FAR. It will be capitalized at its leased valued at commencement of the lease, which will be the price stated in the lease agreement. The asset is then depreciated over its expected useful life.

Operation leases are those leases which do not fall within the scope of the above definition. Operating lease rentals are expensed as they become due. Assets held under operating leases are not accounted for in the asset registers of the Municipality.

b) Classification of assets

According to GAMAP 17 PPE should be classified according to the following definitions on the FAR and in the general ledger:

- **Infrastructure assets** are defined as any asset that is part of a network of similar assets. Examples are roads, water reticulation schemes, sewerage purification and trunk mains, transport terminals and car parks. Infrastructure can be considered as a single asset or more usefully as a collection of different assets. Each individual asset shall be measured at its own cost and own lifespan, which will influence the depreciation of such asset.
- **Community assets** are defined as any asset that contributes to the community's well-being. Examples are parks, libraries and fire stations.
- **Heritage assets** are defined as culturally significant resources. Examples are works of art, historical buildings and statues.
- **Investment properties** are defined as properties that are acquired for economic and capital gains. Examples are office parks and undeveloped land acquired for the purpose of resale in future years.
- **Other assets** are defined as assets utilised in normal operations. Examples are plant and equipment, motor vehicles and furniture and fittings.



c) *Asset Capitalisation amount*

The capitalisation amounts for the Municipality are as follows:

- Acquisitions with a value of R1 000,00 or less (DIR)

Purchases per item, with a value of R1 000,00 each or less, inclusive of non claimable VAT, must be purchased against the operating budget and will not be bar coded or recorded in the asset register. These items will normally include equipment such as books, calculators, letter trays, waste bins, brooms, spades, rakes, tools and electric equipment.

The control over these items will be the responsibility of the Department that purchases and utilises these items. These items are recorded in the DIR

- Acquisitions with values of more than R1 000,00 but less than R5 000,00 (CIR)

Asset purchases, with a value of more than R1 000,00 but less than R5 000,00 each, inclusive of non claimable VAT must be purchased against the operating budget, but will be bar coded and recorded in the Corporate Asset Inventory Register.

- Acquisitions exceeding R5 000,00 (CAR)

Asset purchases exceeding an amount of R5 000,00 each, inclusive of non claimable VAT, will be against the capital budget. These items will be capitalized to create asset records in the CAR and bar coded on receipt by the relevant asset officials in the devolved functions.

These purchases provide a lasting benefit to the Municipality and will normally be financed over a period of longer than one financial year.

6.1.2 Calculation of the initial cost price of items of PPE

The initial recording of an item of PPE is dealt with as follows in GAMAP 17:

- a) An item of property, plant and equipment that qualifies for recognition as an asset should initially be measured at its cost. The cost of an item of property, plant and equipment comprises its purchase price, including import duties and non-refundable purchase taxes and any directly attributable costs of bringing the asset to working condition for its intended use. Any trade discounts and rebates are deducted in arriving at the purchase price. Examples of directly attributable costs are:
 - ◆ The cost of site preparation
 - ◆ Initial delivery and handling costs
 - ◆ Installation costs
 - ◆ Professional fees such as for architects and engineers
- b) The cost of performing feasibility studies is written off when incurred.

6.1.3 Expenditure incurred in respect of existing PPE subsequent to the initial recording of the cost price

Subsequent expenditure relating to property, plant and equipment is capitalised if it is probable that future economic benefits or potential service delivery of the asset is enhanced in excess of the originally assessed standard of performance.

All other subsequent expenditure should be recognised as an expense in the period in which it is incurred

6.1.4 Depreciation of property, plant and equipment

The straight-line method of depreciation is the method selected and approved for use in the Municipality. This method is advantageous as:

- ◆ It is simple to calculate.
- ◆ It is the most commonly used.
- ◆ Adopting this method throughout facilitates uniformity across all National Departments and Provinces.

a) GAMAP principles

The accounting treatment relating to the depreciation of property, plant and equipment is outlined in GAMAP 17.

The depreciable amount of an item of property, plant and equipment should be allocated on a systematic basis over its useful life in a manner which reflects the pattern of consumption. Depreciation is an expense and should be recognised as such unless it is to be included in the carrying value of another item of property, plant and equipment.

Although typically disclosed together, land and buildings are separable assets and because land normally has unlimited life it is not depreciated whilst buildings are. Heritage assets such as works of art, historical buildings and statues are also not normally depreciated. The reason is that these assets have cultural significance and as such are likely to be preserved for the benefit of future generations. It should therefore be impossible to determine their useful lives.

The Appendix to GAMAP 17 sets out the generally accepted useful lives of all municipal property, plant and equipment. These useful lives must be used unless the exemptions set out below exist:

- ◆ The item is not properly maintained and it is unlikely that the item can be used for its originally expected useful life. The estimated remaining useful life must be used rather than that in the Appendix. It should be noted that this exemption does not permit an extension to the useful lives set out in the Appendix.

- ◆ The item can no longer be used for its intended purpose. In this circumstance, the asset must be written-off. There will no longer be a depreciation charge.
- ◆ If the estimated useful life of an item of property, plant and equipment changes significantly due to technological changes then the depreciation rate should be adjusted for the current and remaining future periods.

An accumulated depreciation account must be created when depreciation is calculated. The accumulated depreciation account is a balance sheet item and reflects the depreciation charge that has been expensed or capitalised since the asset was utilised. The balance on the accumulated depreciation account should never exceed the cost or valuation of the specific item of property, plant and equipment to which it relates.

6.1.5 Disclosure requirements relating to depreciation

According to GAMAP 17 the following information relating to depreciation should be disclosed in the financial statements:

- a) In the accounting policy notes
The depreciation methods used and the depreciation rates or useful lives.
- b) In the notes to the balance sheet
The gross carrying amount and the accumulated depreciation at the beginning and end of the period in respect of each class of property, plant and equipment.
- c) In the notes to the income statements
The depreciation charged in arriving at the net surplus or deficit disclosed in the income statement.
- d) In Annexure B and C to the financial statements
These Annexures disclose a more detailed analysis of the various classes of assets as well as a detailed analysis on the allocation of assets to the various departments and functions. These Annexures must show a reconciliation of the carrying amount at the beginning and end of the period showing:
 - ◆ Additions
 - ◆ Disposals
 - ◆ Acquisitions through business combinations
 - ◆ Increases or decreases resulting from revaluations
 - ◆ Reductions in carrying amount
 - ◆ Depreciation
 - ◆ Other movements

6.2 Profit or loss on the sale of property, plant and equipment

6.2.1 GAMAP principles

The accounting treatment relating to the profit or loss on the sale of property, plant and equipment is outlined in GAMAP 17.

Profits and losses, which are disclosed in total in the financial statements, are calculated by use of the following formula:

Proceeds	Sales value, trade-in value or proceeds received from insurance if the asset was damaged or stolen
Less: Carrying value	Cost, or if valued, revaluation amount, less accumulated depreciation up to the date of sale or when asset can no longer be used for its intended purpose
Equals Profit, or	If proceeds are greater than carrying value
Equals Loss	If proceeds are less than carrying value

The nature and amount of the profit or loss on the disposal of PPE should be disclosed on the face of the Income Statement.

6.3 Impairment losses

Necessary maintenance to keep the asset in good working condition, which is significant (or 'major') and which is not carried out when required, may reduce the useful life of the asset, lower its disposal value at the end of its life, and or impair its functionality and reduce its output on a long term or permanent basis.

Under these circumstances, on review of such assets where the indication is that the recoverable amount is permanently affected, an impairment loss needs to be recognised.

The recoverable amount is the amount that the Municipality expects to recover from the future use of an asset, including its residual value on disposal.

An impairment loss is the amount by which the recoverable amount of an asset exceeds the total economic benefits or service potential that the entity expects to recover from the continued use and ultimate disposal of the asset.

74.1.1 Procedures to identify, account and budget for impairment losses

The following needs to be done to ensure that impairment losses are identified and budgeted for.

During the operating budget cycle:

- a) Finance Department will issue a request to all Departments/Units with the request to identify all assets that:
 - ◆ Are in a state of damage at the start of the budget cycle
 - ◆ Are technologically obsolete at the start of the budget cycle
 - ◆ Have remained idle for a considerable period of time
 - ◆ Are subject to impairment losses due to the fact that the subsidies to be received in exchange for assets are less than the carrying amounts.
- b) The recoverable amounts of these assets need to be calculated by calculating the Net selling Price per asset.
- c) The impairment loss per asset needs to be calculated as the difference between the Net selling price and the book value of the asset.
- d) The impairment loss needs to be budgeted for.

During the year:

- a) Departments/Units will identify and inform Finance Department Asset Control of assets that:
 - ◆ Are in a state of damage at year end.
 - ◆ Are technologically obsolete at year end.
 - ◆ Have remained idle for a considerable period of time.
 - ◆ Are subject to impairment losses due to the fact that the subsidies to be received in exchange for assets are less than the carrying amounts.
- b) The recoverable amounts of these assets need to be calculated by calculating the Net selling Price per asset.
- c) The impairment loss per asset needs to be calculated as the difference between the Net selling price and the book value of the asset.
- d) The impairment loss needs to be accounted for by identifying the relevant funding source.

74.1.2 Disclosure requirements relating to impairment losses

All material impairment losses need to be disclosed in the notes to the income statement as a separate item. They are normally disclosed as part of the note on the amounts that are included in the calculation of the Net Surplus or Deficit for the year.

6.4 Revaluation of land and buildings

An item of land and buildings should be carried at a revalued amount, as this would be its fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent impairment losses.

The fair value of land and buildings will be based on their market value as indicated in the valuation roll.

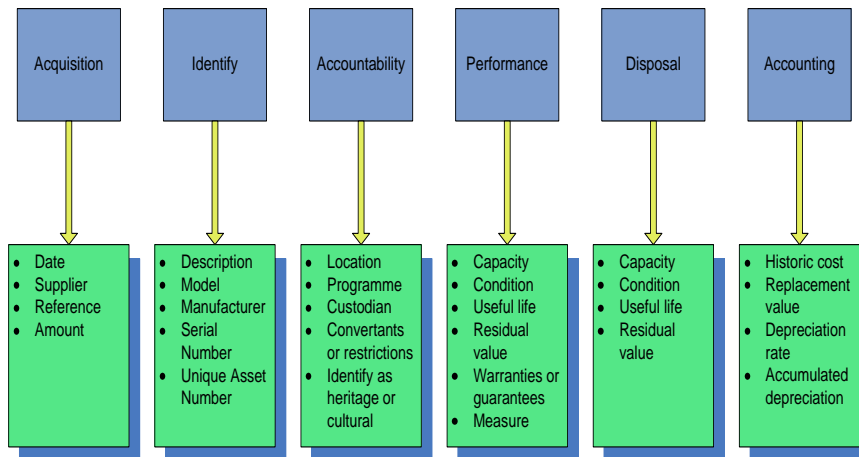
Any increase as a result of a revaluation in the carrying amount will be recognised as revenue to the extent that it reverses a revaluation decrease previously recognised as an expense. Depreciation on the revalued amount will be charged to the income statement.

A decrease arising from revaluation should be recognised as an expense but may be charged directly against any revaluation surplus to the extent of the balance of such a revaluation surplus.

6.5 Asset Registers

The asset register is the asset database that provides the basis for the figures in the financial statements. It includes information on asset purchase prices, asset condition and expected life. It may also include information on current replacement cost. All assets should be recorded in the asset register, regardless of the funding source. The asset register should contain non-financial data on acquisition, identity, accountability, performance and disposal, in addition to the financial data necessary to discharge statutory reporting obligations.

- a) Finance Department is responsible for ensuring that complete records of asset items are kept, verified and balanced regularly.
- b) The minimum data that should be maintained on assets:



6.5.1 Capital Asset Register (CAR)

The CAR will consist of all the asset master records with a value of more than R5 000,00 each inclusive of non claimable VAT, which have been capitalised. These assets must be numbered with the approved barcode labels. Immovable assets on the CAR will not be physically numbered with barcode labels but will have a unique asset master record number.

6.5.2 Corporate Asset Inventory Register (CIR)

The CIR will consist of all the asset master records with a value of more than R1 000,00 but less than R5 000,00 inclusive of non claimable VAT, which will be created by the different business areas and that have not been capitalised. These assets must be bar coded but no financial values will be allocated in the CIR.

6.5.3 Departments Asset Inventory Records (DIR)

The DIR will consist of items acquired via the operational budget with a value less than R1 000,00 each inclusive of non claimable VAT. These items will normally include items such as books, calculators, waste bins, brooms, spades, rakes, tools and some electric equipment. These items must be controlled by the Departments and the inventory records must be available and kept updated at all times.

6.6 Funding sources

Sources of financing

The main sources of finance are utilised to acquire assets, namely:

a) The Asset Financing Reserve (AFR)

The Council must annually approve the basis and the amounts for which contributions should be appropriated to the AFR in conjunction with the availability of funds and the requirements of the capital program for that financial year.

The funds in the AFR are accumulated by:

- ◆ An annual contribution from revenue
- ◆ The cash backed profit on the sale/disposal of assets

b) The External Financing Fund (EFF)

The EFF constitutes of loans obtained from external sources. The cash should be invested until utilised for the purpose of acquiring fixed assets. Where a loan has a fixed period, the instalments should be calculated to determine the cash that should be set aside in the EFF.

In the event of an annuity loan, the cash required to be paid into the EFF should be based on the actual loan repayments.

c) Grants, subsidies and Public Contributions

Unutilised conditional grants are reflected on the Balance Sheet as a Creditor. This creditor has to be backed by cash.

The following provisions are applicable:

- ◆ The cash which backs up the creditor is invested until utilisation.
- ◆ Interest earned on the investment is treated in accordance with grant conditions.
- ◆ Where an asset is purchased out of the unutilised conditional grant an amount equal to the cost price of the asset purchased is transferred from the Unutilised Capital Receipts into the income statement as revenue. An equal amount is then transferred on the statement of changes in equity to a reserve called "Future depreciation Reserve" (FDR). This reserve is equal to the remaining depreciable value of assets purchased out of the Unutilised Capital Receipts. The FDR is used to offset depreciation charged on assets purchased out of the Unutilised Capital Receipts.

d) Revenue Contributions

Financing of assets from the Municipality's operating cash flow. The fixed asset is capitalised at cost and the payment is credited against the bank balance.

6.7 Administrative requirements

6.7.1 General

The designated officials in the different Departments/Units within the Municipality must execute the following functions:

- a) Ensure that the bar code number and location number are reflected on the asset movement capture form by the relevant official on receipt of the asset.
- b) Complete the asset movement capture form when transfers occur and forward the completed original form to the Finance Department.
- c) Ensure that a completed asset movement form is submitted when an asset item is retired after the necessary approval has been obtained.
- d) The Finance Department must be notified by the business area within 14 days of any of the following possible movements:
 - ◆ Donations
 - ◆ Additions
 - ◆ Improvements
 - ◆ Departmentally manufactured items
 - ◆ Loss or damage
 - ◆ Transfers
 - ◆ Terminations
 - ◆ Land sales

6.7.2 Procedure in case of loss, theft, destruction, or impairment of fixed assets

Every head of department shall ensure that any incident of loss, theft, destruction, or material impairment of any fixed asset controlled or used by the department in question is promptly reported in writing to the chief financial officer, to the internal auditor, and – in cases of suspected theft or malicious damage – also to the South African Police Service.

6.8 General and Financial Management

6.8.1 Asset Management Plan

Asset Managers need to manage assets under their control to provide the required level of service or economic benefit at the lowest possible long-term cost. To achieve this, the Asset Managers need to develop strategic asset management plans that cover:

- a) Alignment with the IDP
- b) Operational guidelines
- c) Performance monitoring
- d) Maintenance programs
- e) Renewal, refurbishment and replacement plans
- f) Disposal and rehabilitation plans
- g) Operational, financial and capital support requirements
- h) Risk mitigation plans including insurance strategies

The operational budgets are the short to medium term plan for implementing this strategic asset management plan.

6.8.2 Pre-Acquisition Planning

- a) Before a capital project is included in the budget for approval, the Asset Managers must demonstrate that they have considered the following:
 - ◆ The projected cost over all the financial years until the project is operational
 - ◆ The future operational costs and revenue on the project, including tax and tariff implications
 - ◆ The financial sustainability of the project over its life including revenue generation and subsidisation requirements
 - ◆ The physical and financial stewardship of that asset through all stages in its life including acquisition, installation, maintenance, operations, disposal and rehabilitation
 - ◆ The inclusion of this capital project in the IDP and future budgets
 - ◆ Alternatives to the capital purchase
- b) The Chief Financial Officer is accountable to ensure the Asset Managers receive all reasonable assistance, guidance and explanation to enable them to achieve their planning requirements.

6.8.3 Acquisition of Assets

- a) Asset Managers should compile the specifications for the assets to be acquired and obtain approval in terms of the Municipality's delegation framework.
- b) Asset Managers should following the relevant procurement procedure when acquiring assets.

6.8.4 Insurance of fixed assets

The accounting officer shall ensure that all movable fixed assets are insured at least against fire and theft, and that all municipal buildings are insured at least against fire and allied perils.

If the Municipality operates a self-insurance reserve (assuming such reserve to be allowed), the chief financial officer shall annually determine the premiums payable by the departments or votes after having received a list of the fixed assets and insurable values of all relevant fixed assets from the heads of departments concerned.

The municipal manager shall recommend to the council of the municipality, after consulting with the chief financial officer, the basis of the insurance to be applied to each type of fixed asset: either the carrying value or the replacement value of the fixed assets concerned. Such recommendation shall take due cognisance of the budgetary resources of the Municipality.

The chief financial officer shall annually submit a report to the council of the municipality on any reinsurance cover which it is deemed necessary to procure for the Municipality's self-insurance reserve.

6.9 Disposal of assets

- a) The Municipality may not dispose of capital assets that are utilised to provide a minimum level of basic municipal services.
- b) Capital assets other than those utilised to provide a minimum level of basic service may be disposed of subject to Council approval after the Council, in a meeting open to the public:
 - ◆ Has decided on reasonable grounds that the asset is not needed to provide the minimum level of basic municipal services; and
 - ◆ Has considered the fair market value of the asset and the economic and community value to be received in exchange of the asset.
- c) The accounting officer must in relation to the sale or other disposal of state assets, ensure that –
 - ◆ immovable property is sold at market related prices, unless the relevant treasury determines otherwise;
 - ◆ movable assets are sold either by way of tender process, auction or at market related prices, whichever is the most advantageous to the state;
 - ◆ in the case of the disposal of computer equipment, the relevant department of education must first be approached to indicate whether any educational institutions are interested in the equipment, and, if so, to arrange for the transport of such equipment at its own cost to any such interested educational institutions;
 - ◆ in the case of the disposal of firearms, the National Conventional Arms Control Committee approves of any sale or donation of firearms to any person or institution within or outside the Republic
- c) The Council should appoint a Disposal Committee with the following functions:
 - ◆ Evaluate disposal submissions received from Asset Managers
 - ◆ Evaluate assets identified and assess in terms of materiality
 - ◆ Submit recommendation to Council or Accounting Officer
- d) The authorisation of disposal of assets must be done in terms of the Municipality's delegation framework.
- e) Any items declared obsolete or damaged will be handed in to the Finance Department for safekeeping with a completed asset form and condemnation forms.
- f) It is the responsibility of each Department/Unit to ensure that all obsolete or damaged assets are disposed of in the correct and approved manner.

75 Roles and Responsibilities

Functional area	Responsibility
1 Accounting Officer	The Accounting Officer is responsible to ensure that: <ul style="list-style-type: none">a) The Municipality has and maintains a management, accounting and information system that accounts for the assets of the Municipalityb) The municipality's assets are valued in accordance with GAMAP

Functional area		Responsibility
		<ul style="list-style-type: none"> c) The Municipality has and maintains a system of internal control of assets, including an asset register d) Senior managers and their teams comply with this policy e) Verify assets in possession of the Council annually, during the course of the financial year. f) Report in writing all asset losses, where applicable, to Council.
2	Chief Financial Officer	<p>The Chief Financial Officer must ensure that:</p> <ul style="list-style-type: none"> a) Appropriate systems of financial management and internal control are established and carried out diligently b) The financial and other resources of the Municipality are utilized effectively, efficiently, economically and transparently c) Any unauthorized, irregular or fruitless or wasteful expenditure and losses resulting from criminal or negligent conduct are prevented d) The systems, processes and registers required to substantiate the financial values of the Municipality's assets are maintained to standards sufficient to satisfy the requirements of the Auditor-General e) Financial processes are established and maintained to ensure the Municipality's financial resources are optimally utilized through appropriate asset plan, budgeting, purchasing, maintenance and disposal decisions f) The Accounting Officer is appropriately advised on the exercise of powers and duties pertaining to the financial administration of assets g) The senior managers and senior management teams are appropriately advised on the exercise of their powers and duties pertaining to the financial administration of assets
3	Asset Managers	<p>The Asset Managers must ensure that:</p> <ul style="list-style-type: none"> a) Appropriate systems of physical management and control are established and carried out for assets in their area of responsibility b) The Municipal resources assigned to them are utilized effectively, efficiently, economically and transparently c) Any unauthorized, irregular or fruitless or wasteful expenditure and losses resulting from criminal or negligent conduct are prevented d) Their asset management systems and controls can provide an accurate, reliable and up to date account of assets under their control e) They are able to justify that their asset plans, budgets, purchasing, maintenance and disposal decisions optimally achieve the Municipality's strategic objectives f) Issues that will significantly impede the assets capability to provide the required level of service or economic benefit, are reported to the Accounting Officer
4	Budget Unit	<p>The Budget Unit:</p> <ul style="list-style-type: none"> a) Shall ensure that a project is created for approved budgeted capital expenditure that clearly describes the item to be acquired. A clear description of the funding source is also required. b) Shall release capital funds only after receiving written authority and a clear and concise description of the item to be purchased. c) Shall ensure that any changes in the capital budget, with regards to funds transferred or project description changes are communicated to Corporate Asset Control. d) Shall ensure that the relevant information relating to the calculation of depreciation is obtained from the Departments and provided to the Department Finance in the prescribed format.
5	Expenditure Unit	<p>The Expenditure Unit:</p> <ul style="list-style-type: none"> a) Shall ensure that invoices authorized for payment are matched to the goods received note before processing such payment. b) Shall, if any doubt exists as to whether the invoice is in accordance

Functional area	Responsibility
	with policy, query the payment with the relevant Department and shall not process a payment until the invoice meets the policy criteria.
6 Procurement Unit	<p>The Procurement Unit:</p> <p>a) Shall ensure that the correct material group is allocated to asset acquisitions to enable the creation of the relevant work flow message.</p> <p>b) Shall ensure that items of capital nature acquisitions exceeding R5 000,00 shall not be acquired from the OPEX budget vote.</p>
7 Human Resources Department	<p>The Human Resources Department:</p> <p>a) Shall ensure that no monies are paid out on terminations of service without receiving the relevant asset resignation form signed off by the relevant Department.</p> <p>b) Shall ensure that every asset resignation form is counter signed by the Finance Department: Asset Control before processing the termination of service.</p>
8 All Departments	<p>All Departments:</p> <p>a) Shall ensure that employees in their Departments adhere to the approved Asset Management Policies and Procedures.</p> <p>b) Shall ensure that an employee with delegated authority has been nominated to implement and maintain physical control over assets in his/her Department. Finance Department Control must be notified of who the responsible person is. Although authority has been delegated the responsibility to ensure adequate physical control over each asset remains with the Asset Manager.</p> <p>c) Shall ensure that assets are properly maintained in accordance with their respective asset maintenance policy.</p> <p>d) Shall ensure that the assets and/or inventory items of the Municipality are not used for private gain.</p> <p>e) Shall ensure that they budget for adequate funds for the purchase of bar coding equipment.</p> <p>f) Shall ensure that all their movable assets as reflected on the CAR and the DIR are bar coded.</p> <p>g) Shall ensure that the Finance Department is notified of any changes in the status of the assets under the Department's control. This must be done on the prescribed form and include the following:</p> <ul style="list-style-type: none"> • Movements which relate to the writing-off of and transfer of assets (inter departmental transfers). • Changes in the estimated useful lives of assets for depreciation purposes. • The identification of impairment losses on assets. <p>h) Shall certify in writing that they have assessed and identified impairment losses on all assets at year end.</p> <p>i) Shall ensure that a complete asset verification of all inventory and asset items is done during the course of every financial year and that the results of the verification are reported to Finance Department.</p> <p>j) Shall ensure that all obsolete and broken inventory and asset items, accompanied by the relevant asset form and attached condemnation forms, are handed in to the Procurement Unit without delay.</p> <p>k) Shall be responsible for maintaining and managing their own Department Asset Inventory Records for items that will not be recorded in the CAR or the DIR. These inventory assets are acquired via the operational budget. The information to be recorded in the DIR must include the description, quantity and location of the items.</p> <p>l) Shall ensure that the correct cost element and description are being used before authorizing any requisitions.</p>

Functional area	Responsibility
	m) The project structures must be categorized and clearly identified according to the GAMAP asset classes when created.

76 Monitoring, Evaluation and Reporting

Public sector entities control assets of various classes and all such entities have a duty of stewardship over assets under their control.

Utilisation of resources and safeguarding and maintenance requirements of the Accounting Officer are set in Section 62 (1) (a) and 63 (1) (a) of the MFMA.

Section 65 (1) and (2) (a) to (i) of the MFMA requires that the Accounting Officer keep full and proper records of the financial affair of the Municipality and places the responsibility for producing annual financial statements on the Accounting Officer.

Sections 15(a), read with 16 (1) and (3) and 28 (1),(2),(5) and (6) and 69(1) and (2) of the MFMA addresses the requirement in terms of the Municipal budget.

Treasury Regulation 10.1 requires of the accounting officer to ensure that processes, manual or electronic, and procedures are in place for the effective, efficient, economical and transparent use of the entity's assets. It further places the full responsibility on the accounting officer for ensuring that control systems are in place to ensure the prevention of theft, losses, wastage and misuse of assets and the keeping of stock levels at an optimum and economical level.

77 Implementation

The Asset Management Policy and Procedure will be implemented and adopted after approval thereof by the Council.

Addenda

A : Useful life of assets (GAMAP 17)

PLAN AND MANAGE ASSETS

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1. ASSET MANAGEMENT PROCEDURES AND PROCESS MAPS

1.1 ASSET MANAGEMENT

1.1.1 Introduction

The purpose of this manual is to provide an overview of the procedure for the infrastructural process of Planning and Managing Assets.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of assets.

1.7 Procedure Description

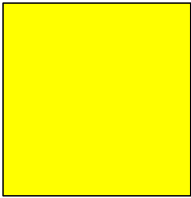
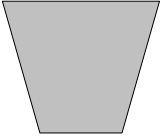
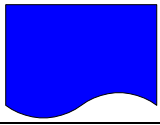
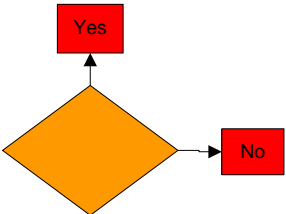
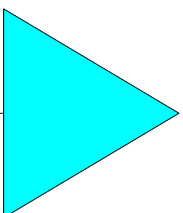
Step	Process
1 Movement of assets	Asset Managers should inform the Finance Department of all movement of assets, including: <ul style="list-style-type: none">◆ Donations◆ Additions◆ Improvements◆ Departmentally manufactured items◆ Loss or damage◆ Transfers◆ Terminations◆ Land sales
2 Acquisition	Asset Managers should determine need for acquisitions and obtain the relevant approval from the Municipal Manager or Council. The relevant procurement process must be followed when approval is obtained.
3 Disposal	Asset Managers should determine assets to be disposed of and submit a detailed submission to the Disposal Committee. The Disposal Committee should obtain the relevant approval from the Municipal Manager or Council.

1.3 Policy

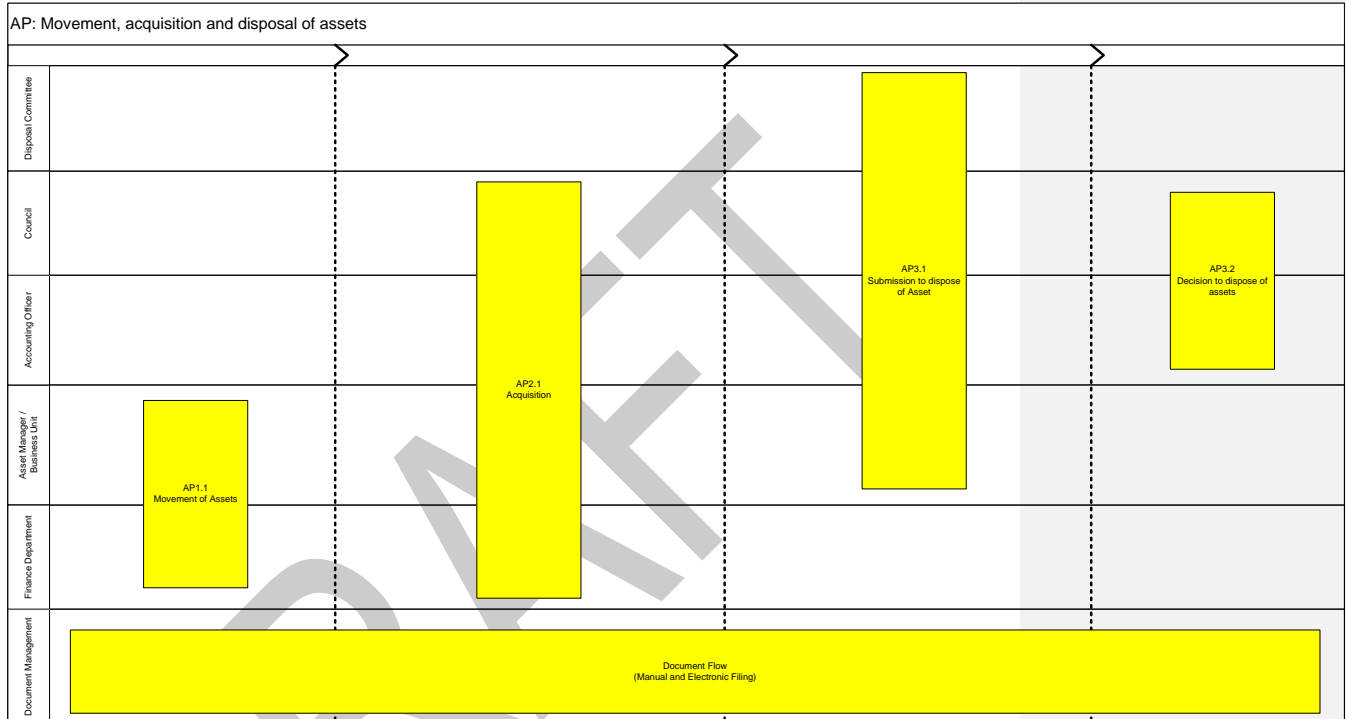
Procedure number	Policy reference
Step 1: AP1.1	Paragraph 6.7.1
Step 2: AP2.1	Paragraph 6.8.3
Step 3: AP3.1 and AP3.2	Paragraph 6.9

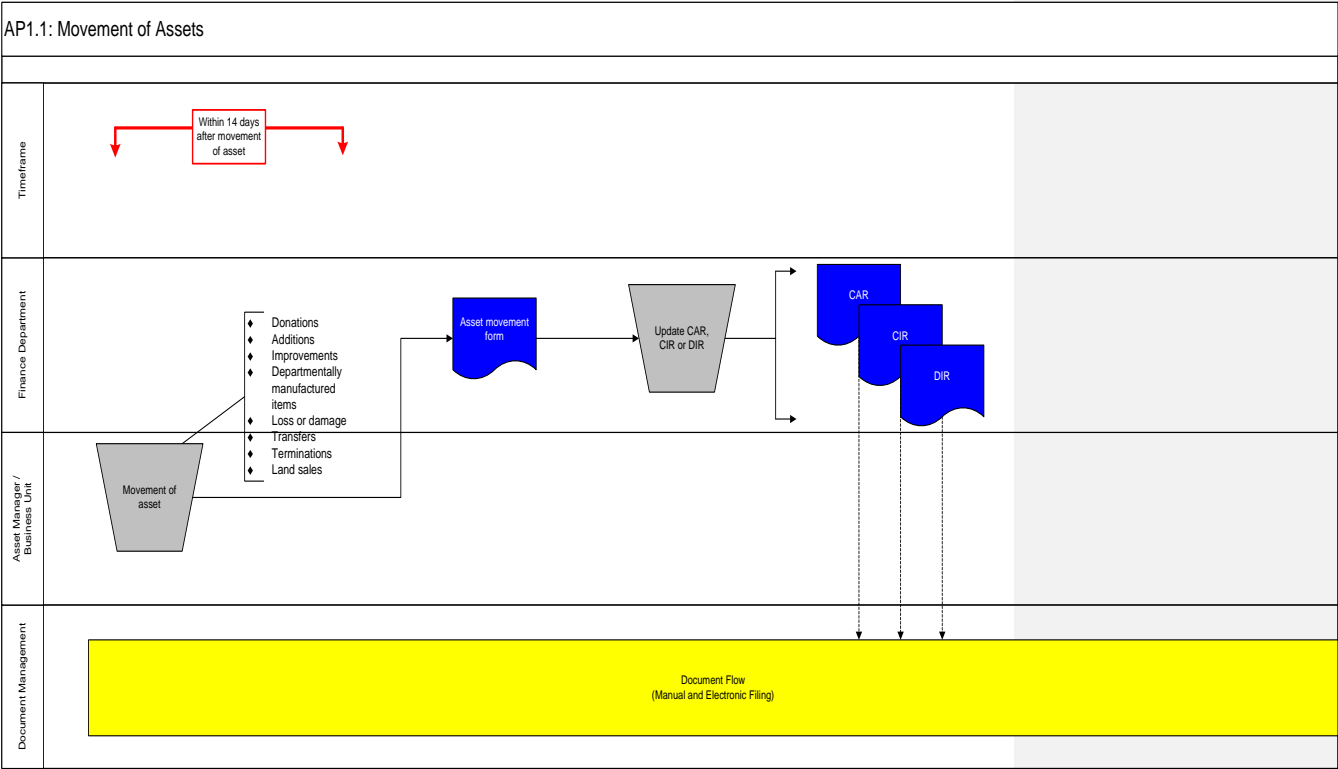
12 PROCESS KEY

The shapes and colours used in the process maps should be interpreted as follows:

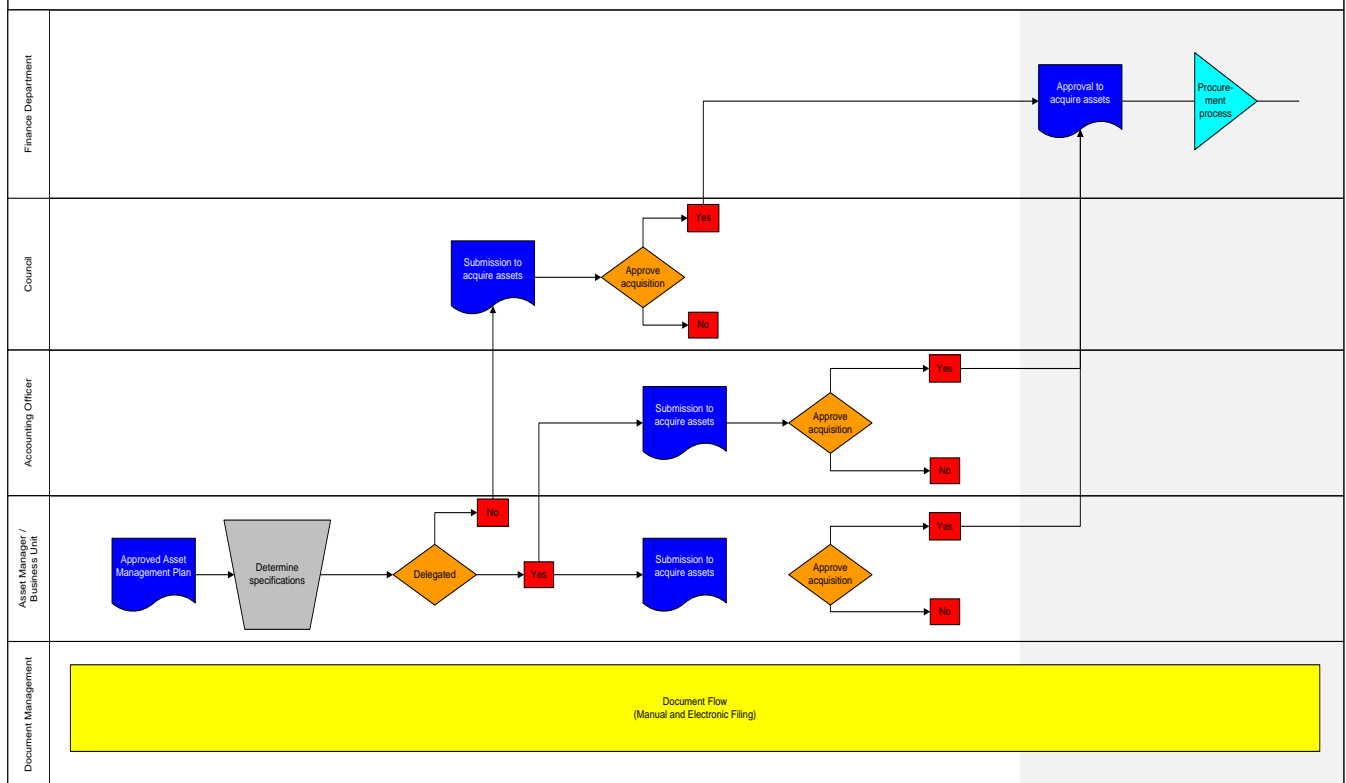
Symbol	Description
	This is used for a process, i.e. <u>group of activities</u> (activity is defined as a collection of tasks). Usually this symbol is a high-level description of a collection of the other symbols (described below). These other symbols are then usually depicted on a separate page.
	This is used for a <u>group of tasks</u> (tasks are usually described in the policy & procedures manual and are the lowest level of actions).
	This represents a document, report, regulations, plans or a deliverable. This symbol would usually be the result of a process.
	This represents a decision to be made.
	This symbol represents a connection point to another process, which is usually depicted on another process map (done by someone else).

13 PROCESS MAP



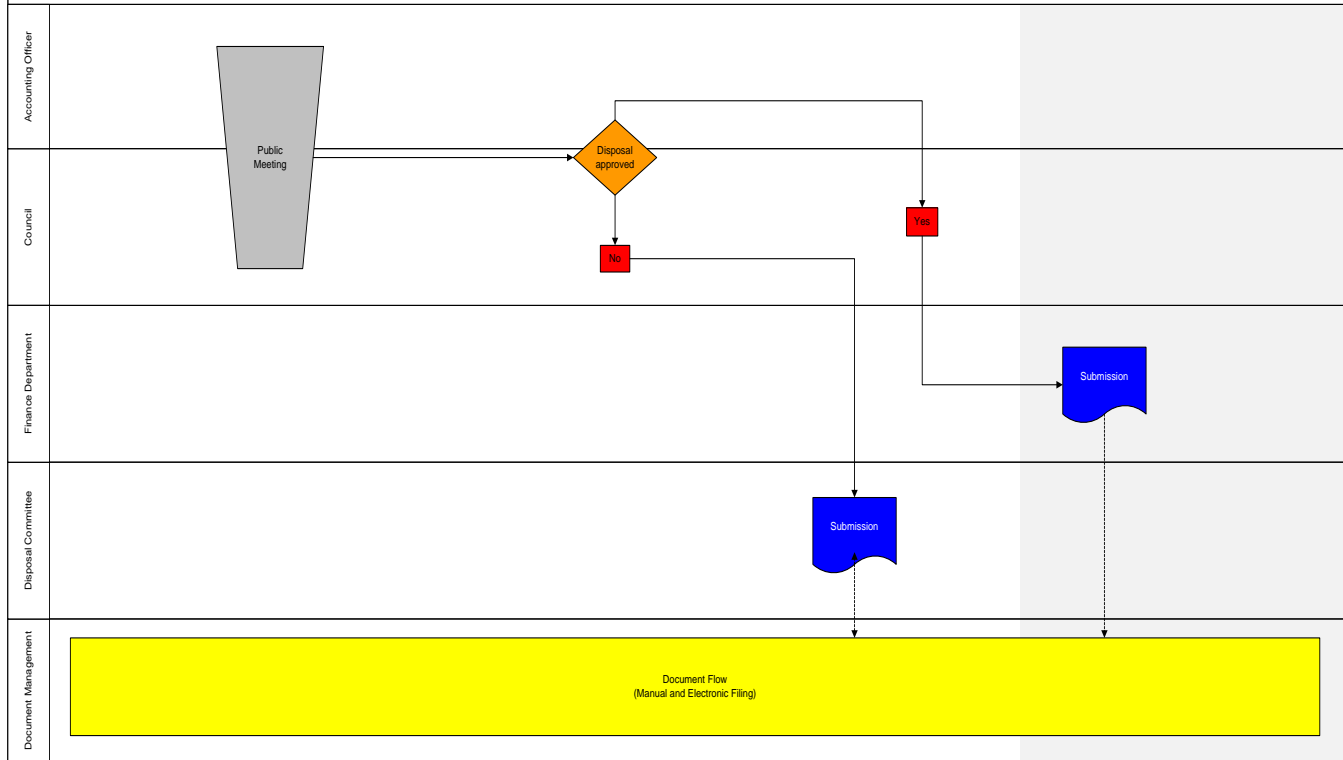


AP2.1: Acquisition



AP3.1: Submission to dispose of Assets	
Accounting Officer	
Council	
Disposal Committee	
Asset Manager / Business Unit	
Document Management	<div style="background-color: yellow; padding: 10px; text-align: center;"> Document Flow (Manual and Electronic Filing) </div>

AP3.2: Decision to dispose of assets



EMAKHAZENI MUNICIPALITY



BANKING AND INVESTMENT POLICY

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1. Introduction

1.1 Vision and value statement

It is the vision of Council to “create a secure environmental and sustainable development to promote service excellence and unity” Council is committed to its mission creating conducive institutional environment within which communities can thrive economically and socially.

The Values of the Council are:

Transparency
High Quality Service Delivery
Accountability
Serving Communities with Integrity
Efficiency
Professionalism

1.2 Vision

To strive for the transformation of the Emakhazeni Local Municipality into an efficient and cost-efficient institution that renders quality, affordable and sustainable services to the community.

1.3 Mission

To develop, promote and sustain systems and structures of effective governance as well as service delivery for the community of the Emkahazeni Local Municipality.

2. Definitions and abbreviations

Definitions:

“accounting officer” means the municipal manager appointed in terms of Section 60 of the Municipal Finance Management Act

“chief financial officer” means a person designated in terms of section 80(2)(a) of the Municipal Finance Management Act

“financial year” means the financial year ending 30 June

“mayor”, in relation to

(a) a municipality with an executive mayor, means the councillor elected as the executive mayor of the municipality in terms of section 55 of the Municipal Structures Act; or

(b) a municipality with an executive committee, means the councillor elected as the mayor of the municipality in terms of section 48 of that Act

“the municipality” means Emakhazeni Municipality

3. Purpose of the Guidelines

The purpose of this manual is to prescribe the accounting and administrative policies and procedures relating to banking and investments of the Emakhazeni Municipality.

The Municipality should perform the procedures set out in this manual to ensure the effective planning and management of banking and investments.

4. Scope of Application

Accounting Officer

Chief Financial Officer

All heads of departments (Senior Managers and Managers)

Any other senior officials designated by the accounting officer

5. Legislative Framework

The Municipality operations are governed by an array of different acts and this manual should be understood within that context.

The following Acts and prescripts are central in defining municipal boundaries and areas of influence:

- ◆ Public Finance Management Act, 1999 (Act 1 of 1999)
- ◆ Local Government: Municipal Systems Act, 2000 (Act 32 of 2000)
- ◆ Municipal Finance Management Act, 2003 (Act 56 of 2003)
- ◆ Municipal Investment Regulations issued by National Treasury

Thus not only is Emakhazeni Municipality responsive to national government legislation, it has to comply with all the local government regulations and acts.

6. Principles

6.1.1 Bank account

- a) The municipality must open and maintain at least one bank account in the name of the municipality and all money received by the municipality must promptly be paid into its bank account or accounts. If the municipality has only one bank account, that account is its primary bank account but if the municipality has more than one bank account, it must designate one of those bank accounts as its primary bank account.
- b) A bank account may not be opened:
 - ◆ abroad;
 - ◆ with an institution not registered as a bank in terms of the Banks Act 1990 (Act No. 94 of 1990); or
 - ◆ otherwise than in the name of the municipality.
- c) The following moneys must be paid into the municipality's primary bank account:
 - ◆ All allocations to the municipality;
 - ◆ all income received by the municipality on its investments;
 - ◆ all income received by the municipality in connection with its interest in any municipal entity, including dividends;
 - ◆ all money collected by a municipal entity or other external mechanism on behalf of the municipality; and

- ◆ any other moneys as may be prescribed.

6.1.2 Investments

- a) The council of the municipality is the trustee of the public revenues, which it collects, and it therefore has an obligation to the community to ensure that the municipality's cash resources are managed effectively and efficiently.
- b) The council therefore has a responsibility to invest these public revenues knowledgeably and judiciously, and must be able to account fully to the community in regard to such investments.
- c) The investment policy of the municipality is therefore aimed at gaining the optimal return on investments, without incurring undue risks, during those periods when cash revenues are not needed for capital or operational purposes. The effectiveness of the investment policy is dependent on the accuracy of the municipality's cash management programme, which must identify the amounts surplus to the municipality's needs, as well as the time when and period for which such revenues are surplus.

7. Cash management and Banking Policy Guidelines

7.1 Cash Management

7.1.1 Cash collection

All monies due to the municipality must be collected as soon as possible, either on or immediately after due date, and banked on a daily basis. A separate Receipts policy exists to guide and manages the receipt procedures.

The respective responsibilities of the Chief Financial Officer and other heads of departments in this regard is defined in a code of financial practice approved by the Accounting Officer and the Chief Financial Officer, and this code of practice is attached as Annexure A to this policy.

The unremitant support of and commitment to the municipality's credit control policy, both by the council and the municipality's officials, is an integral part of proper cash collections, and by approving the present policy the council pledges itself to such support and commitment.

7.1.2 Payments to creditors

a) General

The chief financial officer shall ensure that all tenders and quotations invited by and contracts entered into by the municipality stipulate payment terms favourable to the municipality, that is, payment to fall due not sooner than the conclusion of the month following the month in which a particular service is rendered to or goods are received by the municipality. This rule shall be departed from only where there are financial incentives for the municipality to effect earlier payment, and any such departure shall be approved by the chief financial officer before any payment is made.

In the case of small, micro and medium enterprises, where such a policy may cause financial hardship to the contractor, payment may be effected at the conclusion of the month during which the service is rendered or within fourteen days of the date of such service being rendered, whichever is the later. Any such early payment shall be approved by the chief financial officer before any payment is made.

Notwithstanding the foregoing policy directives, the chief financial officer shall make full use of any extended terms of payment offered by suppliers and not settle any accounts earlier than such extended due date, except if the chief financial officer determines that there are financial incentives for the municipality to do so.

The chief financial officer shall not ordinarily process payments, for accounts received, more than once in each calendar month, such processing to take place on or about the end of the month concerned. Wherever possible, payments shall be effected by means of electronic transfers rather than by cheques. The Chief Financial Officer and the Accounting Officer authorize all payments captured on the system to ensure the segregation of duties. The system will only release payment after the 2nd authorization code has been captured.

Special payments to creditors shall only be made with the express approval of the chief financial officer, who shall be satisfied that there are compelling reasons for making such payments prior to the normal month end processing

b) Control register

A control register shall at all times be kept where all creditors' payment (Invoices) shall be recorded immediately after receipts, before starting with the processing.

The register shall have the following headings and shall be completed in full in respect of each and every payment:

Heading	Purpose
Date of receipt	To record the date on which the order or invoice or general payment voucher is received.
Order number	To record the order number, in case where there is no order to write "GP" for general payment voucher.
Payee	To record the name of the Supplier
Particulars	To specify the service rendered or goods delivered
Invoice Number	To record the invoice number
Invoice amount	To record the amount payable
Surname and initials of capturer	To record the name of the Official who will capture the invoice
Signature of capturer	For the capturer to sign
Date received	To record the date on which the order was received by the capturer
Checked by and date	The register to be checked by the Deputy Manager: Finance at least once a week

c) Capturing

Before capturing a voucher the responsible official shall first make sure that:-

- ◆ The order or general payment voucher is supported by an **original** invoice. In case of a copy of invoice, it must have been certified by the Deputy Manager: Finance as not paid before.
- ◆ The order or general payment voucher must have been approved by an Authorised Officer in terms of the financial delegations.
- ◆ The order or certificate or general payment voucher must have been certified by the Stores Officer or a person with knowledge of the goods or services as received.
- ◆ The amount on the face of the order is equal to the invoice amount.
- ◆ The payee on the invoice/certificate is the same as on the order form or general payment voucher.
- ◆ The date of the invoice shall not precede the date of the order.
- ◆ When capturing the official shall make sure that:-
 - (i) The invoice number is captured in full and no invoices shall be combined or abbreviated (This will help the system to detect possible double payments).
 - (ii) There shall be consistency in the capturing process for the computer to detect possible double payments.

- (iii) One and the same account shall always be used when processing payments to the same Supplier for the same Institution or ordering office.
- (iv) He/She uses official/s own user identity.
- (v) No user identity of a friend or co-worker shall be used.

7.1.3 Petty Cash

A petty cash for purchases not exceeding R100,00 will be managed by the Finance Department. Please refer to the Petty Cash Policy.

7.1.4 Cash management programme

The chief financial officer shall prepare an annual estimate of the municipality's cash flows divided into calendar months, and shall update this estimate on a weekly basis. The estimate shall indicate when and for what periods and amounts surplus revenues may be invested, when and for what amounts investments will have to be liquidated, and when – if applicable – either long-term or short-term debt must be incurred. Heads of departments shall in this regard furnish the chief financial officer with all such information as is required, timeously and in the format indicated.

The chief financial officer shall report to the executive mayor, on a monthly basis and to every ordinary council meeting the cash flow estimate or revised estimate for such month or reporting period respectively, together with the actual cash flows for the month or period concerned, and cumulatively to date, as well as the estimates or revised estimates of the cash flows for the remaining months of the financial year, aggregated into quarters where appropriate. The cash flow estimates shall be divided into calendar months, and in reporting the chief financial officer shall provide comments or explanations in regard to any significant cash flow deviation in any calendar month forming part of such report. Such report shall also indicate any movements in respect of the municipality's investments, together with appropriate details of the investments concerned.

7.2 Banking arrangements

7.2.1 Bank accounts

The accounting officer is responsible for the management of the municipality's bank accounts, but may delegate this function to the chief financial officer. The accounting officer and chief financial officer are authorised at all times to sign cheques and any other documentation associated with the management of such accounts. The accounting officer, in consultation with the chief financial officer, is authorised to appoint two or more additional signatories in respect of such accounts, and to amend such appointments from time to time. The list of current signatories shall be reported to the executive mayor, on a monthly basis, as part of the report dealing with the municipality's investments.

In compliance with the requirements of good governance, the accounting officer shall open a bank account for ordinary operating purposes, and shall further maintain a separate account for each of the following:

- a) The administration of the external finance fund; and
- b) The administration of the asset financing reserve (if these accounts are legally permissible).

One or more separate accounts shall also be maintained for the following:

- a) Capital receipts in the form of grants, donations or contributions from whatever source;
- b) trust funds; and
- c) the municipality's self-insurance reserve (if legally permissible).

In determining the number of additional accounts to be maintained, the accounting officer, in consultation with the chief financial officer, shall have regard to the likely number of transactions affecting each of the accounts referred to. Unless there are compelling reasons to do otherwise, and the council expressly so directs, all the municipality's bank accounts shall be maintained with the same banking institution to ensure pooling of balances for purposes of determining the interest payable to the municipality.

The accounting officer shall invite tenders for the placing of the municipality's bank accounts within six months after the election of each new council, such new banking arrangements to take effect from the first day of the ensuing financial year. However, such tenders may be invited at any earlier stage, if the accounting officer, in consultation with the chief financial officer, is of the opinion that the services offered by the municipality's current bankers are materially defective, or not cost-effective, and the executive mayor or the executive committee, as the case may be, agrees to the invitation of such tenders.

7.2.2 Withdrawals from bank account

In terms of the Municipal Finance Management Act, only the accounting officer or the chief financial officer of the municipality or any other senior financial official of the municipality acting on the written authority of the accounting officer, may withdraw money or authorise the withdrawal of money from any of the municipality's bank accounts. Such withdrawals may be made only to:

- ◆ defray expenditure appropriated in terms of an approved budget;
- ◆ defray expenditure authorised in terms of Section 26(4) of the Municipal Finance Management Act;
- ◆ defray unforeseeable and unavoidable expenditure authorised in terms of Section 29(1) of the Municipal Finance Management Act;
- ◆ in the case of a bank account opened in terms of Section 12 of the Municipal Finance Management Act, make payments from the account in accordance with Section 12(4) of the said Act;
- ◆ pay over to a person or organ of state money received by the municipality on behalf of such person or organ of state, including money collected by the municipality on behalf of such person or organ of state by agreement, or any insurance or other payments received by the municipality for such person or organ of state;
- ◆ refund money incorrectly paid into a bank account;
- ◆ refund guarantees, sureties and security deposits;
- ◆ make investments for cash management purposes in accordance with Section 13 of the Municipal Finance Management Act;
- ◆ defray increased expenditure in terms of Section 31 of the Municipal Finance Management Act;; or
- ◆ for such other purposes as may be prescribed.

7.2.3 Bank reconciliations

- a) The Chief Financial Officer must establish the following with the Municipality's bankers:
- ◆ Procedures regarding the frequency of printing and receipt of bank statements;
 - ◆ access to on-line banking facilities;
 - ◆ security of information when transacting with the bank through on-line facilities or otherwise;
 - ◆ the basis for calculating bank charges;
 - ◆ the extent of bank overdraft facilities;
 - ◆ the bank overdraft interest rate; and

- ◆ cash management arrangements to automatically transfer surplus funds to a call account.

b) The Chief Financial Officer should:

- ◆ Allocate the responsibility for the management and accounting for all deposits or credits to the bank statement to his authorised designate, who is normally the designated official;
- ◆ allocate the responsibility for the management and accounting for all debits to the bank statement cheques, stop orders, transfers and other debits to the designated official;
- ◆ allocate the responsibility for the preparation of the bank reconciliation to an authorised designate;
- ◆ allocate the responsibility for retrieving information from the bank to an authorised designate;
- ◆ check the accuracy of the bank reconciliation on a regular basis;
- ◆ determine the frequency of performing the bank reconciliation (either weekly or monthly).

c) The Chief Financial Officer must:

- ◆ Establish daily credits to the Council bank account and follow up to ensure that these deposits or credits are accounted for in the books of the Municipality;
- ◆ identify full details of each credit timeously to avoid having to account for these credits in the suspense account;
- ◆ process the daily transfers or deposits into the Council's bank account into the accounting system by:
 - i) Processing the credits through the Council's receipting procedures. In this event, it is desirable to keep these transactions separate to the normal transactions. A daily direct deposit control sheet should be completed as a record of what direct deposits have been processed; or
 - ii) Journal vouchers with a supporting control sheet.
- ◆ Record all unidentified credits (receipts) in a suitable register to facilitate future claims against the amount and follow up;
- ◆ balance the unidentified receipts register to the suspense account in the general ledger on a monthly basis.

d) The Chief Financial Officer must establish a process for managing returned cheques which should include:

- ◆ Maintaining a returned cheque register which should record the following:

- i) The date on which the cheque was debited by the bank;
 - ii) The name of the drawer;
 - iii) The amount of the cheque;
 - iv) The drawer's debtor account number;
 - v) Details of fresh cheque / cash in respect of R/D cheques.
 - ◆ Debiting the amount of the cheque returned to the returned debtors account on a weekly basis, either from the cheque returned register, or a journal voucher made out for the purpose;
 - ◆ debiting the monthly total of returned cheques to the debtors control account or the relevant income account;
 - ◆ recover cost of R/D cheques.
- e) The Chief Financial Officer must:
- ◆ Verify all debits on the Council bank accounts to ensure that these entries are correct and accounted for;
 - ◆ Inspect the bank statements to confirm that the only debits on the account other than Council cheques are:
 - i) Bank charges;
 - ii) Interest on overdraft;
 - iii) R/D cheques;
 - iv) Electronic transfers such as transfers to salaries accounts; and
 - v) Electronic payments to suppliers;
 - ◆ Check the bank charges and interest amounts for reasonableness, and make out a payment voucher for processing to the ledger. This voucher should reflect the bank statement number and total costs per statement;
 - ◆ in the case of R/D cheques, hand the amounts to the billing department for processing;
 - ◆ In the case of transfers to other Municipal bank accounts, verify the transfers back to the authorised transfer voucher that should have been authorised by the originating official.

8. Investment Policy Guidelines

8.1 Ethics

The chief financial officer shall be responsible for investing the surplus revenues of the municipality, and shall manage such investments in consultation with the executive mayor and in compliance with any policy directives formulated by the council and prescriptions made by the Minister of Finance.

In making such investments the chief financial officer, shall at all times have only the best considerations of the municipality in mind, and, except for the outcome of the consultation process with the executive mayor shall not accede to any influence by or interference from councillors, investment agents or institutions or any other outside parties.

Neither the chief financial officer nor the executive mayor may accept any gift, other than an item having such negligible value that it cannot possibly be construed as anything other than a token of goodwill by the donor, from any investment agent or institution or any party with which the municipality has made or may potentially make an investment.

8.2 Investments

The municipality may invest funds only in any of the following investment types:

- a) Securities issued by the national government;
- b) Listed corporate bonds with an investment grade rating from a nationally or internationally recognised credit rating agency;
- c) Deposits with banks registered in terms of the Banks Act, 1990 (Act No. 94 of 1990);
- d) Deposits with the Public Investment Commissioners as contemplated by the Public Investment Commissioners Act, 1984 (Act No. 45 of 1984);
- e) Deposits with the Corporation for Public Deposits as contemplated by the Corporation for Public Deposits Act, 1984 (Act No. 46 of 1984);
- f) Banker's acceptance certificates or negotiable certificates of deposit of banks registered in terms of the Banks Act, 1990;
- g) Guaranteed endowment policies with the intention of establishing a sinking fund;
- h) Repurchase agreements with banks registered in terms of the Banks Act, 1990;
- i) Municipal bonds issued by a municipality; and
- j) Any other investment type as the Minister may identify by regulation in terms of section 168 of the Act, in consultation with the Financial Services Board.

8.3 Limiting exposure

Where large sums of money are available for investment the chief financial officer shall ensure that they are invested with more than one institution, wherever practicable, in order to limit the risk exposure of the municipality. The chief financial officer shall further ensure that, as far as it is practically and legally possible, the municipality's investments are so distributed that more than one investment category is covered (that is, call, money market and fixed deposits).

8.4 Risk and return

Although the objective of the chief financial officer in making investments on behalf of the municipality shall always be to obtain the best interest rate on offer, this consideration must be tempered by the degree of risk involved in regard to both the financial institution and the investment instrument concerned. No investment shall be made with an institution where the degree of risk is perceived to be higher than the

average risk associated with investment institutions. Deposits shall be made only with registered deposit-taking institutions.

8.5 Payment of commission

Every financial institution with which the municipality makes an investment must issue a certificate to the chief financial officer in regard to such investment, stating that such financial institution has not paid and will not pay any commission and has not and will not grant any other benefit to any party for obtaining such investment.

8.6 Call deposits and fixed deposits

The chief financial officer shall obtain quotations from at least three financial institutions before making any call or fixed deposits.

The chief financial officer, shall, whenever necessary, request quotations telephonically, and shall record in an appropriate register the name of the institution, the name of the person contacted, and the relevant terms and rates offered by such institution, as well as any other information which may be relevant (for example, whether the interest is payable monthly or only on maturity, and so forth).

Once the best investment terms have been identified, written confirmation of the telephonic quotation must be immediately obtained (by facsimile, e-mail or any other expedient means).

Any monies paid over to the investing institution in terms of the agreed investment shall be paid over only to such institution itself and not to any agent or third party. Once the investment has been made, the chief financial officer shall ensure that the municipality receives a properly documented receipt or certificate for such investment, issued by the institution concerned in the name of the municipality.

8.7 Control over investments

The chief financial officer shall ensure that proper records are kept of all investments made by the municipality. Such records shall indicate:

- a) The date on which the investment is made;
- b) the institution with which the monies are invested;
- c) the amount of the investment
- d) the interest rate applicable; and

- e) the maturity date. (If the investment is liquidated at a date other than the maturity date, such date shall be indicated.)

The chief financial officer shall ensure that all interest and capital properly due to the municipality are timeously received, and shall take appropriate steps or cause such appropriate steps to be taken if interest or capital is not fully or timeously received.

The chief financial officer shall ensure that all investment documents and certificates are properly secured in a fireproof safe with segregated control over the access to such safe, or are otherwise lodged for safekeeping with the municipality's bankers or attorneys for audit purposes.

8.8 Interest on investments

The interest accrued on all the municipality's investments shall, in compliance with the requirements of generally accepted municipal accounting practice, be recorded in the first instance in the municipality's operating account as ordinary operating revenues, and shall thereafter be appropriated, at the end of each month, to the fund or account in respect of which such investment was made.

The Chief Financial Officer should perform interest calculations on each investment to check whether the correct interest was received depending on when interest fell due or was credited.

When preparing the annual financial statements, the Chief Financial Officer must obtain from each institution with which the Municipality holds an investment, a certificate stating the nature of the investment, the value of the investment, interest paid on the investment, and interest outstanding on the investment.

The Chief Financial Officer should raise any differences, as interest accrued or interest received in advance, in the correct period to which it relates.

9. Roles and Responsibilities

9.1 Accounting Officer

The accounting officer of a municipality must submit to the relevant provincial treasury and the Auditor-General:-

- a) in writing within 90 days after the municipality has opened a new bank account the name of the bank where the account has been opened, and the type and number of the account; and

- (b) annually before the start of a financial year, the name of each bank where the municipality holds a bank account, and the type and number of each account.

The accounting officer of a municipality:-

- a) must administer all the municipality's bank accounts, including a bank account referred to in section 12 or 48(2)(d) of the Municipal Finance Management Act;
- b) is accountable to the municipal council for the municipality's bank accounts; and
- c) must enforce compliance with sections 7, 8 and 11 of the Municipal Finance Management Act.

The accounting officer, must, among other things, take all reasonable steps to ensure that all money received is promptly deposited in accordance with the requirements of the present Act into the municipality's primary and other bank accounts.

The accounting officer must also ensure that all revenue received by the municipality, including revenue received by any collecting agent on its behalf, is reconciled on at least a weekly basis.

The accounting officer must take all reasonable steps to ensure that any funds collected by the municipality on behalf of another organ of state are transferred to that organ of state at least on a weekly basis or as prescribed, and that such funds are not used for purposes of the municipality.

The accounting officer must take all reasonable steps to ensure, among other things, that payments made by the municipality are made **direct to the person to whom they are due**, unless agreed otherwise for reasons as may be prescribed, and either electronically or by way of non-transferable cheques, provided that cash payments and payments by way of cash cheques may be made for exceptional reasons only, and only up to a prescribed limit.

The accounting officer must also ensure that all money owing by the municipality is **paid within 30 days** of receiving the relevant invoice or statement, unless prescribed otherwise for certain categories of expenditure.

The accounting officer must further ensure that the municipality's available working capital is managed effectively and economically in terms of the prescribed cash management and investment framework.

10. Monitoring, Evaluation and Reporting

The accounting officer must within 30 days after the end of each quarter-

- a) table in the municipal council a consolidated report of all withdrawals made in during that quarter; and
- b) submit a copy of the report to the relevant provincial treasury and the Auditor-General.

A bank where a municipality at the end of a financial year holds a bank account, or held a bank account at any time during a financial year, must-

- a) within 30 days after the end of that financial year notify the Auditor-General in writing, of such bank account, including-
 - (i) the type and number of the account; and
 - (ii) the opening and closing balances of that bank account in that financial year
- b) promptly disclose information regarding the account when so requested by the National Treasury or the Auditor-General.

A bank, insurance company or other financial institution which at the end of a financial year holds, or at any time during a financial year held, an investment for a municipality, must-

- a) within 30 days after the end of that financial year, notify the Auditor-General in writing, of that investment, including the opening and closing balances of that investment in that financial year; and
- b) promptly disclose information regarding the investment when so requested by the National Treasury or the Auditor-General

The accounting officer must within 10 working days of the end of each month submit to the mayor of the Municipality a report describing in accordance with generally recognized accounting practices the investment portfolio of the Municipality as at the end of the month. The report must set out at least:

- a) the market value of each investment as at the beginning of the reporting period;
- b) any changes to the investment portfolio during the reporting period;
- c) the market value of each investment as at the end of the reporting period; and
- d) fully accrued interest and yield for the reporting period.

Reporting requirements

9. (1) The accounting officer of a municipality or municipal entity must within 10 working days of the end of each month, as part of the section 71 report required by the Act, submit to the mayor of the municipality or the board of directors of the municipal entity a report describing in accordance with generally recognised accounting practice the investment portfolio of that municipality or municipal entity as at the end of the month.
- (2) The report referred to in subregulation (1) must set out at least –
- (a) the market value of each investment as at the beginning of the reporting period;
 - (b) any changes to the investment portfolio during the reporting period;
 - (c) the market value of each investment as at the end of the reporting period; and
 - (d) fully accrued interest and yield for the reporting period.

11. Implementation

The Banking and Investment Policy will be implemented and adopted after approval thereof by the Council.

Addenda

A : Code of Practice in regard to payments and revenue collections

**EMAKHAZENI
LOCAL MUNICIPALITY
DRAFT BUDGET 2012/13 2013/14 2014/15**



MARCH 2012

Executive Summary



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0200	PROPERTY RATES	9 261 991	11 428 180	16 162 068	14 993 822	25 000 000	26 250 000	27 562 500	28 940 625
0400	SERVICE CHARGES	32 515 467	40 607 283	47 717 090	68 782 102	68 782 102	61 014 473	64 065 197	67 268 457
0700	RENT OF FACILITIES AND EQUIPMENT	577 774	619 502	470 901	732 880	732 880	660 858	693 901	728 596
0800	INTREST EARNED EXTERNAL INVESTMENT	196 002	132 593	22 685	41 400	41 400	35 868	37 661	39 544
1000	INTREST EARNED OUTSTANDING DEBTORS	50	0	0	0	0	0	0	0
1300	FINES	214 091	343 902	393 682	600 850	602 350	601 850	631 942	663 540
1400	LICENCE AND PERMITS	293 903	204 809	287 295	211 610	211 610	300 079	315 083	330 837
1500	INCOME FOR AGENCY SERVICES	445 298	556 760	1 066 578	1 254 500	1 254 500	1 130 200	1 186 710	1 246 046
1600	GRANTS AND SUBSIDIES OPERATING	22 092 502	30 112 515	37 623 089	47 903 000	44 855 000	54 877 000	57 728 000	62 140 000
1700	OTHER REVENUE	10 456 317	4 864 297	9 059 841	32 861 215	35 403 115	17 394 875	18 264 619	19 177 850
1900	TOTAL OPERATING REVENUE GENERATED	76 053 396	88 869 841	112 803 229	167 381 379	176 882 957	162 265 203	170 485 613	180 535 494
2000	LESS REVENUE FOREGONE	2 654 544	3 902 216	2 763 477	5 742 770	5 435 331	5 389 303	6 087 815	6 392 206
2100	TOTAL DIRECT OPERATING REVENUE	73 398 852	84 967 625	110 039 752	161 638 609	171 447 626	156 875 899	164 397 797	174 143 288
2800	TOTAL OPERATING REVENUE GENERATED	73 398 852	84 967 625	110 039 752	161 638 609	171 447 626	156 875 899	164 397 797	174 143 288
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	24 483 200	28 301 406	41 574 235	50 493 433	50 429 137	50 558 421	53 086 342	55 740 659
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	5 145 669	6 376 548	10 438 397	11 692 981	11 804 982	11 712 632	12 298 264	12 913 177
3400	REMUNERATION OF COUNCILLORS	3 087 944	3 451 995	3 447 288	3 977 322	4 194 322	4 321 681	4 537 765	4 764 653
3500	BAD DEBTS	0	0	59 887 392	2 243 240	2 243 240	2 355 402	2 343 240	2 443 240
3700	DEPRECIATION / AMORTIZATION	0	2 141 288	2 750 112	0	2 915 119	2 915 119	0	0
3800	REPAIR AND MAINTENANCE ASSETS	4 819 070	6 229 101	6 568 031	9 226 011	9 549 291	9 132 171	9 588 779	10 068 218
3900	INTEREST EXPENSE EXTERNAL BORROWINGS	1 248 581	532 672	140 407	2 443 991	2 443 990	1 219 244	1 280 206	1 344 217
4100	BULK PURCHASES	12 667 180	17 975 141	23 116 368	25 979 680	30 979 680	35 161 937	36 920 034	38 766 035
4200	CONTRACTED SERVICES	4 571 611	4 303 654	5 687 119	6 277 547	8 210 117	8 383 228	8 802 389	9 242 509
4300	GRANTS AND SUBSIDIES	2 818 293	1 877 377	1 535 200	16 341 000	15 805 000	19 229 000	19 173 000	20 474 000
4400	GENERAL EXPENSES OTHER	16 438 079	17 157 705	16 201 505	32 963 404	32 872 748	22 546 886	16 367 779	18 386 580
4500	LOSS ON DIPOSAL OF PROPERTY, PLANT & EQUIPMENT	0	565 000	160 761	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	75 279 627	88 911 886	171 506 814	161 638 610	171 447 626	167 535 720	164 397 797	174 143 288
5100	TOTAL INDIRECT OPERATING EXPENDITURE	75 279 627	88 911 886	171 506 814	161 638 610	171 447 626	167 535 720	164 397 797	174 143 288
5200	TOTAL OPERATING EXPENDITURE	75 279 627	88 911 886	171 506 814	161 638 610	171 447 626	167 535 720	164 397 797	174 143 288
5400	OPERATING SURPLUS/(DEFICIT)	-1 880 775	-3 944 261	-61 467 062	0	0	-10 659 821	0	0
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-1 880 775	-3 944 261	-61 467 062	0	0	-10 659 821	0	0
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-1 880 775	-3 944 261	-61 467 062	0	0	-10 659 821	0	0
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-1 880 775	-3 944 261	-61 467 062	0	0	-10 659 821	0	0

Executive and Council



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0200	PROPERTY RATES	9 261 991	11 428 180	16 162 068	14 993 822	25 000 000	26 250 000	27 562 500	28 940 625
010060	ASSESSMENT RATES ON FARMS	33 107	462 545	5 002 172	524 982	0	0	0	0
060075	ASSESSMENT RATES	9 228 884	10 965 635	11 159 896	14 468 840	25 000 000	26 250 000	27 562 500	28 940 625
0700	RENT OF FACILITIES AND EQUIPMENT	0	0	0	0	0	0	0	0
020043	RENTAL STALLS	0	0	0	0	0	0	0	0
1600	GRANTS AND SUBSIDIES OPERATING	22 088 672	29 862 515	37 620 830	46 733 000	44 221 000	53 877 000	57 728 000	62 140 000
055050	EQUITABLE SHARE	16 784 300	21 461 210	27 475 083	30 506 000	27 994 000	33 750 000	36 151 000	38 841 000
055051	EQUIT SHARE (COUNCIL SAL GRANT	699 372	763 186	849 000	1 056 000	1 056 000	1 898 000	2 404 000	2 825 000
055052	GRANT: MIG	1 670 000	5 894 478	7 761 547	13 131 000	13 131 000	15 929 000	16 803 000	17 774 000
055060	GRANT: MSIG (INCOME)	735 000	727 127	535 200	790 000	790 000	800 000	870 000	950 000
055080	GRANT: FINANCIAL MANAGEMENT	1 500 000	935 152	1 000 000	1 250 000	1 250 000	1 500 000	1 500 000	1 750 000
060143	GRANT: DBSA	700 000	0	0	0	0	0	0	0
NEW119	VUNA AWARD LED PROJECTS	0	81 361	0	0	0	0	0	0
1700	OTHER REVENUE	236 168	88 670	96 083	10 360 566	10 105 038	113 899	119 594	125 574
060003	DONATIONS SPORT, ART, CULTURE	1 500	0	0	0	0	0	0	0
060066	MEDICAL CONTINUED MEMBERS	21 252	19 245	21 035	20 372	20 372	25 000	26 250	27 563
060077	ASSMANG HOSTELS	97 535	69 425	75 048	67 529	12 000	12 600	13 230	13 892
060079	REFUND : TRAINING	115 881	0	0	272 666	72 666	76 299	80 114	84 120
7777	BORROWED FUNDS	0	0	0	10 000 000	10 000 000	0	0	0
1900	TOTAL OPERATING REVENUE GENERATED	31 586 832	41 379 365	53 878 981	72 087 389	79 326 038	80 240 899	85 410 094	91 206 199
2000	LESS REVENUE FOREGONE	380 408	422 145	2 763 477	2 860 199	2 860 199	2 474 162	3 026 917	3 178 263
260083	FREE BASIC SERVICES	380 408	422 145	436 312	451 583	451 583	474 162	497 870	522 764
NEWMPPRA1	REBATES FOR MPRA	0	0	2 327 165	2 408 616	2 408 616	2 000 000	2 529 047	2 655 499
2100	TOTAL DIRECT OPERATING REVENUE	31 206 424	40 957 220	51 115 504	69 227 190	76 465 839	77 766 737	82 383 177	88 027 936
2800	TOTAL OPERATING REVENUE GENERATED	31 206 424	40 957 220	51 115 504	69 227 190	76 465 839	77 766 737	82 383 177	88 027 936
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	1 930 407	2 092 040	3 309 639	5 896 476	6 146 477	6 087 430	6 391 802	6 711 392
200010	SALARIES & WAGES	1 047 218	1 064 205	1 827 129	3 644 857	3 639 857	3 457 640	3 630 522	3 812 048
200020	LEAVE & SERVICE BONUS	55 547	70 524	91 597	369 701	369 701	354 468	372 191	390 801
200030	OVERTIME	1 958	1 515	14 342	5 359	10 360	10 878	11 422	11 993
200050	HOUSING ALLOWANCE & SUBSIDY	0	0	0	9 664	9 664	10 147	10 655	11 187
200105	CELLPHONE	0	0	0	19 224	19 224	44 100	46 305	48 620
200118	TRAVEL ALLOWANCE	346 475	361 889	660 360	1 239 472	1 239 472	1 309 088	1 374 542	1 443 270
260044	SKILLS DEVELOPMENT LEVIES	176 310	233 877	360 182	211 399	411 399	431 969	453 567	476 246
260045	TRAVEL & SUBSISTENCE	302 899	360 030	356 029	396 800	446 800	469 140	492 597	517 227
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	670 473	812 602	2 895 812	1 797 043	1 797 043	1 813 288	1 903 952	1 999 150
200060	PENSION FUND CONTRIBUTIONS	177 974	144 652	329 056	772 046	772 046	727 285	763 649	801 832

Department Summary - Executive and Council

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200070	MEDICAL AID CONTRIBUTIONS	81 246	58 433	124 251	347 642	347 642	379 418	398 389	418 308
200080	SALGBC	290	214	402	1 033	1 033	886	930	977
200090	GROUP & PROVIDENT FUND CONTR	0	0	0	1 386	1 386	1 455	1 528	1 604
200110	UNEMPLOYMENT INSURANCE FUND	9 156	7 664	22 690	29 169	29 169	26 188	27 497	28 872
200119	MEDICAL AID CONTINUED MEMBERS	247 082	293 305	331 256	306 856	306 856	322 199	338 309	355 224
200121	MEDICAL AID CONTINUED MEMBER2	0	0	2 088 156	0	0	0	0	0
260011	INSURANCE WORKERS COMPENSATION	154 725	308 334	0	338 911	338 911	355 857	373 649	392 332
3400	REMUNERATION OF COUNCILLORS	3 087 944	3 451 995	3 447 288	3 977 322	4 194 322	4 321 681	4 537 765	4 764 653
260058	COUNCILLORS - PENSION FUND 2	240 484	259 978	278 353	304 332	354 332	365 550	383 828	403 019
260059	COUNCILLORS - ALLOWANCES 2	2 847 460	3 192 017	3 168 935	3 672 990	3 839 990	3 956 131	4 153 937	4 361 634
3500	BAD DEBTS	0	0	59 887 392	2 243 240	2 243 240	2 355 402	2 343 240	2 443 240
305060	WORKING CAPI RESERVE: BAD DEPT	0	0	59 887 392	2 243 240	2 243 240	2 355 402	2 343 240	2 443 240
3700	DEPRECIATION / AMORTIZATION	0	1 974 232	2 750 112	0	0	0	0	0
270300	DEPRECIATION - OTHER ASSETS	0	1 974 232	2 555 283	0	0	0	0	0
270600	AMORTIZATION-INTANGIBLE ASSET	0	0	194 829	0	0	0	0	0
3800	REPAIR AND MAINTENANCE ASSETS	18	0	42 397	42 200	42 200	44 310	46 526	48 852
235040	MACHINERY & EQUIPMENT	18	0	0	0	0	0	0	0
235065	VEHICLE ACCOUNT	0	0	42 397	42 200	42 200	44 310	46 526	48 852
3900	INTEREST EXPENSE EXTERNAL BORROWINGS	0	0	0	1 158 026	1 158 026	0	0	0
270010	INTEREST	0	0	0	1 158 026	1 158 026	0	0	0
4200	CONTRACTED SERVICES	138 704	201 510	259 428	329 751	2 229 751	2 316 239	2 432 050	2 553 653
260037	PROFESSIONAL SERVICES	0	0	0	0	500 000	500 000	525 000	551 250
260061	LEGAL FEES	138 704	201 510	259 428	329 751	1 729 751	1 816 239	1 907 050	2 002 403
4300	GRANTS AND SUBSIDIES	2 818 293	1 662 281	1 535 200	15 171 000	15 171 000	18 229 000	19 173 000	20 474 000
260072b	FMG: COMPILE FINANCIAL STATEME	106 180	121 631	0	0	0	0	0	0
260076	FMG: FMP PHASE 3	1 075 181	813 523	1 000 000	1 250 000	1 250 000	1 500 000	1 500 000	1 750 000
260079a	MSIG: ASSET REGISTER (CSG)	200 000	0	245 150	250 000	250 000	0	0	0
260117	MSIG: GRAP CONVERSION	0	622 546	0	0	0	0	0	0
260222	FMG: ASSET REGISTER	14 047	0	0	0	0	0	0	0
260224	MSIG: IMPLEMENT WARD COMMITTEE	51 825	104 582	290 050	200 000	200 000	300 000	400 000	450 000
260225	MSIG: VALUATION ROLL IMPLEMENT	401 805	0	0	0	0	0	0	0
305004	MIG 2008/2009	900 959	0	0	13 131 000	13 131 000	15 929 000	16 803 000	17 774 000
New	EQS: COMPUTER EXP (IT SUPPORT)	68 296	0	0	0	0	0	0	0
NEW 11654	MSIG: BUDGET SYSTEM	0	0	0	340 000	340 000	500 000	470 000	500 000
4400	GENERAL EXPENSES OTHER	1 783 666	2 675 839	2 302 314	12 432 978	11 725 528	2 419 026	-4 808 974	-4 118 161
260013	TOLLGATE FEES	45 053	63 823	61 675	70 347	70 347	78 000	81 900	85 995

Department Summary - Executive and Council

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
260014	PAUPER BURIALS	7 690	9 728	800	36 314	36 314	38 130	40 036	42 038
260016	VALUATIONS	29 660	25 291	8 095	33 190	33 190	34 850	36 592	38 422
260019	COMMUNITY PARTICIPATION PROG	252 428	299 192	443 035	397 327	397 327	250 000	262 500	275 625
260027	MAYORAL FUND	74 195	218 695	360 950	203 950	203 950	250 000	262 500	275 625
260036	AUDIT COMMITTEE	2 500	365	0	20 700	0	0	0	0
260040	MATERIAL AND STOCK	0	23 837	3 942	4 140	4 140	4 347	4 564	4 793
260046	MEMBERSHIP & SUBSCRIPTION FEES	208 730	467 578	267 450	517 500	517 500	543 375	570 544	599 071
260048	PUBLIC ENTERTAINMENT	80 656	28 961	37 059	40 000	30 000	30 000	31 500	33 075
260064	WARD COMMITTEES	800	134 852	25 009	30 025	30 025	30 000	31 500	33 075
260077	AIDS COUNCIL	20 979	68 730	52 585	72 450	72 450	80 000	84 000	88 200
260100	STRATEGIC PLANNING	83 668	141 563	8 000	160 000	160 000	160 000	168 000	176 400
260102	RISK ASSESSMENT	0	7 320	1 493	20 000	0	0	0	0
260111	REVIVAL OF RISK COMMITTE	0	3 469	1 564	20 000	0	0	0	0
260118	LED PROJECTS	0	31 140	11 761	150 000	50 000	25 000	26 250	27 563
260119	WOMAN SUMMIT	0	0	0	51 750	0	30 000	31 500	33 075
260202	IDP: LED SUMMIT	53 069	0	0	60 000	20 000	21 000	22 050	23 153
260204	IDP: ESTABL/SUSTAIN STRUCT PRO	0	95 356	32 050	50 000	5 000	5 250	5 513	5 788
260205	IDP: COUNCIL MEETING	181 832	0	0	0	0	0	0	0
260220	YOUTH SUMMIT	162 875	499 901	282 788	357 075	357 075	150 000	157 500	165 375
260227	PRODUCE NEWSLETTER & BROUCHERS	203 722	68 377	163 000	453 500	253 500	80 000	84 000	88 200
260228	PRINT ANN RPT,BUDG SPEECH,IDP	84 846	358	100 000	151 500	51 500	54 075	56 779	59 618
260301	IT SUPPORT PROGRAM	0	83 010	389 416	350 000	350 000	325 000	341 250	358 313
280040	INVESTMENT PENALTY CHARGE	0	1 500	0	0	0	0	0	0
305005	DESCRETIONARY FUND	0	0	0	0	8 841 974	0	0	0
305010	INTERN CAP: FURNITURE & EQUIP	14 060	401 278	49 179	0	0	0	0	0
305012B	INTERN CAP: COMPUTER EQUIPMENT	0	1 516	2 463	241 236	241 236	30 000	31 500	33 075
305500	QW: CONSTRUCT VOLLEYBALL/TENNI	276 903	0	0	0	0	0	0	0
7776	CAPITAL COST: REFURBISHMENT	0	0	0	8 841 974	0	0	-7 348 952	-6 785 137
NEW 11659	TOURISM DEVELOPMENT	0	0	0	100 000	0	0	0	0
NEW2	PLW DISABILTY	0	0	0	0	0	50 000	52 500	55 125
new56	MORAL REGENERATION	0	0	0	0	0	150 000	157 500	165 375
4600	TOTAL DIRECT OPERATING EXPENDITURE	10 429 505	12 870 499	76 429 583	43 048 035	44 707 587	37 586 375	32 019 360	34 876 778
5100	TOTAL INDIRECT OPERATING EXPENDITURE	10 429 505	12 870 499	76 429 583	43 048 035	44 707 587	37 586 375	32 019 360	34 876 778
5200	TOTAL OPERATING EXPENDITURE	10 429 505	12 870 499	76 429 583	43 048 035	44 707 587	37 586 375	32 019 360	34 876 778
5400	OPERATING SURPLUS/(DEFICIT)	20 776 919	28 086 720	-25 314 078	26 179 154	31 758 252	40 180 362	50 363 817	53 151 158
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	20 776 919	28 086 720	-25 314 078	26 179 154	31 758 252	40 180 362	50 363 817	53 151 158

Department Summary - Executive and Council

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	20 776 919	28 086 720	-25 314 078	26 179 154	31 758 252	40 180 362	50 363 817	53 151 158
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	20 776 919	28 086 720	-25 314 078	26 179 154	31 758 252	40 180 362	50 363 817	53 151 158

Executive and Council - Council and General



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0200	PROPERTY RATES	9 261 991	11 428 180	16 162 068	14 993 822	25 000 000	26 250 000	27 562 500	28 940 625
010060	ASSESSMENT RATES ON FARMS	33 107	462 545	5 002 172	524 982	0	0	0	0
060075	ASSESSMENT RATES	9 228 884	10 965 635	11 159 896	14 468 840	25 000 000	26 250 000	27 562 500	28 940 625
0700	RENT OF FACILITIES AND EQUIPMENT	0	0	0	0	0	0	0	0
020043	RENTAL STALLS	0	0	0	0	0	0	0	0
1600	GRANTS AND SUBSIDIES OPERATING	2 369 372	6 657 664	8 610 547	14 187 000	14 187 000	17 827 000	19 207 000	20 599 000
055051	EQUIT SHARE (COUNCIL SAL GRANT	699 372	763 186	849 000	1 056 000	1 056 000	1 898 000	2 404 000	2 825 000
055052	GRANT: MIG	1 670 000	5 894 478	7 761 547	13 131 000	13 131 000	15 929 000	16 803 000	17 774 000
1700	OTHER REVENUE	236 168	88 670	96 083	10 360 566	10 105 038	113 899	119 594	125 574
060003	DONATIONS SPORT, ART, CULTURE	1 500	0	0	0	0	0	0	0
060066	MEDICAL CONTINUED MEMBERS	21 252	19 245	21 035	20 372	20 372	25 000	26 250	27 563
060077	ASSMANG HOSTELS	97 535	69 425	75 048	67 529	12 000	12 600	13 230	13 892
060079	REFUND : TRAINING	115 881	0	0	272 666	72 666	76 299	80 114	84 120
7777	BORROWED FUNDS	0	0	0	10 000 000	10 000 000	0	0	0
1900	TOTAL OPERATING REVENUE GENERATED	11 867 532	18 174 514	24 868 698	39 541 389	49 292 038	44 190 899	46 889 094	49 665 199
2000	LESS REVENUE FOREGONE	380 408	422 145	2 763 477	2 860 199	2 860 199	2 474 162	3 026 917	3 178 263
260083	FREE BASIC SERVICES	380 408	422 145	436 312	451 583	451 583	474 162	497 870	522 764
NEWMPRA1	REBATES FOR MPRA	0	0	2 327 165	2 408 616	2 408 616	2 000 000	2 529 047	2 655 499
2100	TOTAL DIRECT OPERATING REVENUE	11 487 124	17 752 369	22 105 221	36 681 190	46 431 839	41 716 737	43 862 177	46 486 936
2800	TOTAL OPERATING REVENUE GENERATED	11 487 124	17 752 369	22 105 221	36 681 190	46 431 839	41 716 737	43 862 177	46 486 936
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	176 310	233 877	360 182	211 399	411 399	431 969	453 567	476 246
260044	SKILLS DEVELOPMENT LEVIES	176 310	233 877	360 182	211 399	411 399	431 969	453 567	476 246
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	401 807	601 639	2 429 371	645 767	645 767	678 055	711 958	747 556
200110	UNEMPLOYMENT INSURANCE FUND	0	0	9 959	0	0	0	0	0
200119	MEDICAL AID CONTINUED MEMBERS	247 082	293 305	331 256	306 856	306 856	322 199	338 309	355 224
200121	MEDICAL AID CONTINUED MEMBER2	0	0	2 088 156	0	0	0	0	0
260011	INSURANCE WORKERS COMPENSATION	154 725	308 334	0	338 911	338 911	355 857	373 649	392 332
3400	REMUNERATION OF COUNCILLORS	3 087 944	3 451 995	3 447 288	3 977 322	4 194 322	4 321 681	4 537 765	4 764 653
260058	COUNCILLORS - PENSION FUND 2	240 484	259 978	278 353	304 332	354 332	365 550	383 828	403 019
260059	COUNCILLORS - ALLOWANCES 2	2 847 460	3 192 017	3 168 935	3 672 990	3 839 990	3 956 131	4 153 937	4 361 634
3500	BAD DEBTS	0	0	59 887 392	2 243 240	2 243 240	2 355 402	2 343 240	2 443 240
305060	WORKING CAPI RESERVE: BAD DEPT	0	0	59 887 392	2 243 240	2 243 240	2 355 402	2 343 240	2 443 240
3700	DEPRECIATION / AMORTIZATION	0	1 974 232	2 555 283	0	0	0	0	0
270300	DEPRECIATION - OTHER ASSETS	0	1 974 232	2 555 283	0	0	0	0	0
3800	REPAIR AND MAINTENANCE ASSETS	0	0	42 397	42 200	42 200	44 310	46 526	48 852
235065	VEHICLE ACCOUNT	0	0	42 397	42 200	42 200	44 310	46 526	48 852

Line Items - Council and General

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
3900	INTEREST EXPENSE EXTERNAL BORROWINGS	0	0	0	1 158 026	1 158 026	0	0	0
270010	INTEREST	0	0	0	1 158 026	1 158 026	0	0	0
4200	CONTRACTED SERVICES	138 704	201 510	259 428	329 751	2 229 751	2 316 239	2 432 050	2 553 653
260037	PROFESSIONAL SERVICES	0	0	0	0	500 000	500 000	525 000	551 250
260061	LEGAL FEES	138 704	201 510	259 428	329 751	1 729 751	1 816 239	1 907 050	2 002 403
4300	GRANTS AND SUBSIDIES	749 552	0	0	13 131 000	13 131 000	15 929 000	16 803 000	17 774 000
305004	MIG 2008/2009	749 552	0	0	13 131 000	13 131 000	15 929 000	16 803 000	17 774 000
4400	GENERAL EXPENSES OTHER	1 622 695	2 257 594	1 798 132	11 185 852	10 865 152	1 788 429	-5 471 101	-4 813 394
260013	TOLLGATE FEES	45 053	63 823	61 675	70 347	70 347	78 000	81 900	85 995
260014	PAUPER BURIALS	7 690	9 728	800	36 314	36 314	38 130	40 036	42 038
260016	VALUATIONS	29 660	25 291	8 095	33 190	33 190	34 850	36 592	38 422
260019	COMMUNITY PARTICIPATION PROG	252 428	299 192	443 035	397 327	397 327	250 000	262 500	275 625
260027	MAYORAL FUND	74 195	218 695	360 950	203 950	203 950	250 000	262 500	275 625
260036	AUDIT COMMITTEE	2 500	365	0	20 700	0	0	0	0
260046	MEMBERSHIP & SUBSCRIPTION FEES	208 730	467 578	267 450	517 500	517 500	543 375	570 544	599 071
260048	PUBLIC ENTERTAINMENT	70 482	0	0	0	0	0	0	0
260064	WARD COMMITTEES	800	134 852	25 009	30 025	30 025	30 000	31 500	33 075
260077	AIDS COUNCIL	20 979	68 730	52 585	72 450	72 450	80 000	84 000	88 200
260205	IDP: COUNCIL MEETING	181 832	0	0	0	0	0	0	0
260220	YOUTH SUMMIT	162 875	499 901	282 788	357 075	357 075	150 000	157 500	165 375
260227	PRODUCE NEWSLETTER & BROUCHERS	203 722	68 377	163 000	453 500	253 500	80 000	84 000	88 200
260228	PRINT ANN RPT,BUDG SPEECH,IDP	84 846	358	100 000	151 500	51 500	54 075	56 779	59 618
280040	INVESTMENT PENALTY CHARGE	0	1 500	0	0	0	0	0	0
305005	DESCRETIONARY FUND	0	0	0	0	8 841 974	0	0	0
305010	INTERN CAP: FURNITURE & EQUIP	0	399 204	32 745	0	0	0	0	0
305500	QW: CONSTRUCT VOLLEYBALL/TENNI	276 903	0	0	0	0	0	0	0
7776	CAPITAL COST: REFURBISHMENT	0	0	0	8 841 974	0	0	-7 348 952	-6 785 137
NEW2	PLW DISABILTY	0	0	0	0	0	50 000	52 500	55 125
new56	MORAL REGENARATION	0	0	0	0	0	150 000	157 500	165 375
4600	TOTAL DIRECT OPERATING EXPENDITURE	6 177 013	8 720 847	70 779 474	32 924 556	34 920 857	27 865 085	21 857 005	23 994 806
5100	TOTAL INDIRECT OPERATING EXPENDITURE	6 177 013	8 720 847	70 779 474	32 924 556	34 920 857	27 865 085	21 857 005	23 994 806
5200	TOTAL OPERATING EXPENDITURE	6 177 013	8 720 847	70 779 474	32 924 556	34 920 857	27 865 085	21 857 005	23 994 806
5400	OPERATING SURPLUS/(DEFICIT)	5 310 111	9 031 521	-48 674 253	3 756 633	11 510 982	13 851 652	22 005 172	22 492 130
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	5 310 111	9 031 521	-48 674 253	3 756 633	11 510 982	13 851 652	22 005 172	22 492 130
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	5 310 111	9 031 521	-48 674 253	3 756 633	11 510 982	13 851 652	22 005 172	22 492 130

Line Items - Council and General

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	5 310 111	9 031 521	-48 674 253	3 756 633	11 510 982	13 851 652	22 005 172	22 492 130

Executive and Council - Municipal Manager



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1600	GRANTS AND SUBSIDIES OPERATING	19 719 300	23 204 851	29 010 283	32 546 000	30 034 000	36 050 000	38 521 000	41 541 000
055050	EQUITABLE SHARE	16 784 300	21 461 210	27 475 083	30 506 000	27 994 000	33 750 000	36 151 000	38 841 000
055060	GRANT: MSIG (INCOME)	735 000	727 127	535 200	790 000	790 000	800 000	870 000	950 000
055080	GRANT: FINANCIAL MANAGEMENT	1 500 000	935 152	1 000 000	1 250 000	1 250 000	1 500 000	1 500 000	1 750 000
060143	GRANT: DBSA	700 000	0	0	0	0	0	0	0
NEW119	VUNA AWARD LED PROJECTS	0	81 361	0	0	0	0	0	0
1900	TOTAL OPERATING REVENUE GENERATED	19 719 300	23 204 851	29 010 283	32 546 000	30 034 000	36 050 000	38 521 000	41 541 000
2100	TOTAL DIRECT OPERATING REVENUE	19 719 300	23 204 851	29 010 283	32 546 000	30 034 000	36 050 000	38 521 000	41 541 000
2800	TOTAL OPERATING REVENUE GENERATED	19 719 300	23 204 851	29 010 283	32 546 000	30 034 000	36 050 000	38 521 000	41 541 000
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	1 754 097	1 858 162	2 949 457	5 685 077	5 735 078	5 655 461	5 938 234	6 235 146
200010	SALARIES & WAGES	1 047 218	1 064 205	1 827 129	3 644 857	3 639 857	3 457 640	3 630 522	3 812 048
200020	LEAVE & SERVICE BONUS	55 547	70 524	91 597	369 701	369 701	354 468	372 191	390 801
200030	OVERTIME	1 958	1 515	14 342	5 359	10 360	10 878	11 422	11 993
200050	HOUSING ALLOWANCE & SUBSIDY	0	0	0	9 664	9 664	10 147	10 655	11 187
200105	CELLPHONE	0	0	0	19 224	19 224	44 100	46 305	48 620
200118	TRAVEL ALLOWANCE	346 475	361 889	660 360	1 239 472	1 239 472	1 309 088	1 374 542	1 443 270
260045	TRAVEL & SUBSISTENCE	302 899	360 030	356 029	396 800	446 800	469 140	492 597	517 227
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	268 666	210 963	466 441	1 151 276	1 151 276	1 135 232	1 191 994	1 251 594
200060	PENSION FUND CONTRIBUTIONS	177 974	144 652	329 056	772 046	772 046	727 285	763 649	801 832
200070	MEDICAL AID CONTRIBUTIONS	81 246	58 433	124 251	347 642	347 642	379 418	398 389	418 308
200080	SALGBC	290	214	402	1 033	1 033	886	930	977
200090	GROUP & PROVIDENT FUND CONTR	0	0	0	1 386	1 386	1 455	1 528	1 604
200110	UNEMPLOYMENT INSURANCE FUND	9 156	7 664	12 731	29 169	29 169	26 188	27 497	28 872
3700	DEPRECIATION / AMORTIZATION	0	0	194 829	0	0	0	0	0
270600	AMORTIZATION-INTANGIBLE ASSET	0	0	194 829	0	0	0	0	0
3800	REPAIR AND MAINTENANCE ASSETS	18	0	0	0	0	0	0	0
235040	MACHINERY & EQUIPMENT	18	0	0	0	0	0	0	0
4300	GRANTS AND SUBSIDIES	2 068 741	1 662 281	1 535 200	2 040 000	2 040 000	2 300 000	2 370 000	2 700 000
260072b	FMG: COMPILE FINANCIAL STATEME	106 180	121 631	0	0	0	0	0	0
260076	FMG: FMP PHASE 3	1 075 181	813 523	1 000 000	1 250 000	1 250 000	1 500 000	1 500 000	1 750 000
260079a	MSIG: ASSET REGISTER (CSG)	200 000	0	245 150	250 000	250 000	0	0	0
260117	MSIG: GRAP CONVERSION	0	622 546	0	0	0	0	0	0
260222	FMG: ASSET REGISTER	14 047	0	0	0	0	0	0	0
260224	MSIG: IMPLEMENT WARD COMMITTEE	51 825	104 582	290 050	200 000	200 000	300 000	400 000	450 000
260225	MSIG: VALUATION ROLL IMPLEMENT	401 805	0	0	0	0	0	0	0
305004	MIG 2008/2009	151 407	0	0	0	0	0	0	0

Line Items - Municipal Manager

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
New	EQS: COMPUTER EXP (IT SUPPORT)	68 296	0	0	0	0	0	0	0
NEW 11654	MSIG: BUDGET SYSTEM	0	0	0	340 000	340 000	500 000	470 000	500 000
4400	GENERAL EXPENSES OTHER	160 971	418 246	504 181	1 247 126	860 376	630 597	662 127	695 233
260040	MATERIAL AND STOCK	0	23 837	3 942	4 140	4 140	4 347	4 564	4 793
260048	PUBLIC ENTERTAINMENT	10 174	28 961	37 059	40 000	30 000	30 000	31 500	33 075
260100	STRATEGIC PLANNING	83 668	141 563	8 000	160 000	160 000	160 000	168 000	176 400
260102	RISK ASSESSMENT	0	7 320	1 493	20 000	0	0	0	0
260111	REVIVAL OF RISK COMMITTE	0	3 469	1 564	20 000	0	0	0	0
260118	LED PROJECTS	0	31 140	11 761	150 000	50 000	25 000	26 250	27 563
260119	WOMAN SUMMIT	0	0	0	51 750	0	30 000	31 500	33 075
260202	IDP: LED SUMMIT	53 069	0	0	60 000	20 000	21 000	22 050	23 153
260204	IDP: ESTABL/SUSTAIN STRUCT PRO	0	95 356	32 050	50 000	5 000	5 250	5 513	5 788
260301	IT SUPPORT PROGRAM	0	83 010	389 416	350 000	350 000	325 000	341 250	358 313
305010	INTERN CAP: FURNITURE & EQUIP	14 060	2 074	16 434	0	0	0	0	0
305012B	INTERN CAP: COMPUTER EQUIPMENT	0	1 516	2 463	241 236	241 236	30 000	31 500	33 075
NEW 11659	TOURISM DEVELOPMENT	0	0	0	100 000	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	4 252 492	4 149 652	5 650 109	10 123 479	9 786 730	9 721 291	10 162 355	10 881 973
5100	TOTAL INDIRECT OPERATING EXPENDITURE	4 252 492	4 149 652	5 650 109	10 123 479	9 786 730	9 721 291	10 162 355	10 881 973
5200	TOTAL OPERATING EXPENDITURE	4 252 492	4 149 652	5 650 109	10 123 479	9 786 730	9 721 291	10 162 355	10 881 973
5400	OPERATING SURPLUS/(DEFICIT)	15 466 808	19 055 199	23 360 174	22 422 521	20 247 270	26 328 709	28 358 645	30 659 027
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	15 466 808	19 055 199	23 360 174	22 422 521	20 247 270	26 328 709	28 358 645	30 659 027
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	15 466 808	19 055 199	23 360 174	22 422 521	20 247 270	26 328 709	28 358 645	30 659 027
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	15 466 808	19 055 199	23 360 174	22 422 521	20 247 270	26 328 709	28 358 645	30 659 027

Finance and Admin



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0700	RENT OF FACILITIES AND EQUIPMENT	500 408	542 444	329 742	556 500	556 500	511 187	536 746	563 584
020020	LEASE MUNICIPAL LAND	0	0	968	1 187	1 187	1 187	1 246	1 309
020030	LEASE MUNICIPAL BUILDINGS	470 039	482 319	221 862	466 841	466 841	400 000	420 000	441 000
020050	LEASE OFFICIAL DWELLINGS	30 369	60 124	106 912	88 472	88 472	110 000	115 500	121 275
0800	INTREST EARNED EXTERNAL INVESTMENT	196 002	132 593	22 685	41 400	41 400	35 868	37 661	39 544
025010	INTEREST ON INVESTMENTS	164 988	106 296	11 475	10 350	10 350	10 868	11 411	11 981
030010	INTEREST ON CHEQUE ACCOUNT	31 014	26 297	11 210	31 050	31 050	25 000	26 250	27 563
1000	INTREST EARNED OUTSTANDING DEBTORS	50	0	0	0	0	0	0	0
030030	INTEREST ON CONSUMERS	50	0	0	0	0	0	0	0
1700	OTHER REVENUE	750 486	90 576	2 290 972	9 374 848	16 477 274	10 309 544	10 825 021	11 366 272
060060	SUNDRY REVENUE	906	0	0	0	0	-630 640	-662 172	-695 281
060062	ADMINISTRATION COSTS	9 948	8 084	6 551	8 151	8 151	8 559	8 986	9 436
060068	BANK CHARGES	1 135	6 634	848	1 035	2 000	632 741	664 378	697 597
060071	PRINTING & PHOTOCOPIES	6 029	3 410	5 131	3 709	3 710	4 500	4 725	4 961
060078	COMMISSION ON PREMIUMS	2 697	4 034	2 737	3 298	3 298	3 463	3 636	3 818
060087	CLEARANCE CERTIFICATES	21 858	9 445	13 045	12 808	12 808	15 000	15 750	16 538
060088	VALUATION CERTIFICATES	5 813	2 838	690	1 747	1 747	1 834	1 926	2 022
060089	SURPLUS FUNDS	1 230	936	13 788	15 525	16 985	17 834	18 726	19 662
060090a	TENDER FORMS	48 882	53 886	55 200	46 575	46 575	48 903	51 348	53 916
060090b	GRAZING FEES	1 150	1 310	0	0	0	0	0	0
060300	AUCTION	650 838	0	0	207 000	207 000	207 350	217 718	228 603
060302	LAND AVAILABILITY OR DISPOSAL	0	0	2 192 982	9 075 000	16 175 000	10 000 000	10 500 000	11 025 000
1900	TOTAL OPERATING REVENUE GENERATED	1 446 946	765 613	2 643 399	9 972 748	17 075 174	10 856 598	11 399 428	11 969 400
2100	TOTAL DIRECT OPERATING REVENUE	1 446 946	765 613	2 643 399	9 972 748	17 075 174	10 856 598	11 399 428	11 969 400
2800	TOTAL OPERATING REVENUE GENERATED	1 446 946	765 613	2 643 399	9 972 748	17 075 174	10 856 598	11 399 428	11 969 400
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	5 313 628	5 664 777	10 653 290	11 629 212	11 529 213	12 114 886	12 720 631	13 356 662
200010	SALARIES & WAGES	4 236 090	4 529 222	9 016 522	9 330 183	9 330 183	9 894 349	10 389 066	10 908 520
200020	LEAVE & SERVICE BONUS	277 453	397 709	508 525	873 961	773 961	911 523	957 100	1 004 955
200030	OVERTIME	50 889	61 573	94 307	92 030	92 030	96 632	101 463	106 536
200040	STANDBY & ALLOWANCES	4 968	10 143	10 143	18 381	18 382	19 301	20 266	21 279
200050	HOUSING ALLOWANCE & SUBSIDY	38 512	38 801	37 150	46 945	46 945	43 166	45 324	47 591
200100	PROTECTIVE CLOTHING	0	6 344	4 566	36 688	36 688	38 522	40 449	42 471
200105	CELLPHONE	0	0	0	32 040	32 040	31 500	33 075	34 729
200118	TRAVEL ALLOWANCE	705 716	620 985	982 078	1 198 984	1 198 984	1 079 893	1 133 888	1 190 582
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	1 044 527	1 419 737	2 170 391	2 621 360	2 721 360	2 922 608	3 068 738	3 222 175
200060	PENSION FUND CONTRIBUTIONS	772 139	985 432	1 619 731	1 964 073	1 964 073	2 176 491	2 285 316	2 399 581

Department Summary - Finance and Admin

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
200070	MEDICAL AID CONTRIBUTIONS	215 977	367 718	459 214	550 265	650 265	634 725	666 461	699 784
200080	SALGBC	2 067	2 670	3 428	4 083	4 083	4 083	4 287	4 502
200090	GROUP & PROVIDENT FUND CONTR	12 087	11 713	12 710	14 397	14 397	15 117	15 873	16 666
200110	UNEMPLOYMENT INSURANCE FUND	42 257	52 204	75 307	87 605	87 605	91 208	95 768	100 557
200119	MEDICAL AID CONTINUED MEMBERS	0	0	0	937	937	984	1 033	1 085
3700	DEPRECIATION / AMORTIZATION	0	167 056	0	0	2 915 119	2 915 119	0	0
270100	DEPRECIATION - INFRASTRUCTURE	0	0	0	0	2 915 119	2 915 119	0	0
270600	AMORTIZATION-INTANGIBLE ASSET	0	167 056	0	0	0	0	0	0
3800	REPAIR AND MAINTENANCE ASSETS	244 185	536 310	313 935	622 101	622 101	467 905	491 300	515 865
235013	BUILDING OFFICIAL DWELLINGS	14 895	531	0	0	0	0	0	0
235014	MAINTENANCE MUNICIPAL BUILDING	74 221	280 120	168 582	381 150	381 150	259 481	272 455	286 077
235015	BUILDINGS ELECTRICAL MATERIAL	3 043	4 200	230	4 947	4 947	10 600	11 130	11 687
235025	BUILDINGS CIVIL ENG MATERIAL	18 473	22 507	1 159	37 779	37 779	2 000	2 100	2 205
235035	OFFICE EQUIPMENT & FURNITURE	19 713	1 948	5 538	4 855	4 855	5 495	5 770	6 058
235045	INTERNET / E-MAIL	107 275	208 932	113 353	127 361	127 361	133 729	140 416	147 436
235050	FENCES & GATES	0	0	0	31 559	31 559	16 000	16 800	17 640
235063	BICYCLE	69	52	32	570	570	600	630	662
235065	VEHICLE ACCOUNT	6 497	18 021	25 042	33 880	33 880	40 000	42 000	44 100
4200	CONTRACTED SERVICES	1 229 401	1 997 263	2 133 952	2 456 870	2 556 870	2 687 263	2 821 626	2 962 708
235046	CONTRACT: MUNPAK	202 228	238 073	310 815	238 005	338 005	360 000	378 000	396 900
235067	RENTAL AGREEMENTS: FAXES	1 817	0	0	0	0	0	0	0
235068	RENTAL AGREEMENTS: COPIERS	397 503	394 639	364 612	338 800	338 800	420 000	441 000	463 050
235069	CONSUMPTION: COPIERS	77 978	89 956	169 520	254 100	254 100	200 000	210 000	220 500
260049	AUDIT FEES	549 874	1 274 596	1 289 006	1 625 965	1 625 965	1 707 263	1 792 626	1 882 258
4400	GENERAL EXPENSES OTHER	8 307 878	7 369 891	8 828 860	10 978 581	12 258 281	10 830 315	11 414 331	12 254 197
260010	INSURANCE ANNUAL RENEWALS	1 081 500	1 340 709	1 602 762	1 857 080	1 857 080	2 000 000	2 100 000	2 205 000
260015	BOOKS & ORDINANCES	19 137	18 693	21 682	25 000	5 000	15 000	15 750	16 538
260021	ADVERTISING COSTS	104 856	120 754	55 979	100 000	200 000	150 000	157 500	165 375
260023	BANK CHARGES	325 092	372 777	536 369	600 000	600 000	630 641	662 173	695 281
260024	MUNICIPAL BYLAWS	355	0	0	200 000	150 000	150 000	157 500	165 375
260030	PRINTING & STATIONARY	707 307	749 036	790 143	1 300 000	1 300 000	1 200 000	1 260 000	1 323 000
260031	POSTAGE, RENTAL & STAMPS	157 181	92 892	15 583	40 000	20 000	25 000	26 250	27 563
260032	LICENCE FEES SAMRO	996	557	2 707	1 259	1 259	1 259	1 322	1 388
260035	FUEL & OIL	2 274 124	2 338 286	2 754 509	3 256 415	3 256 415	3 356 415	3 524 236	3 700 448
260040	MATERIAL AND STOCK	2 003	6 887	7 854	22 198	22 198	31 500	33 075	34 729
260048	PUBLIC ENTERTAINMENT	4 945	298 016	299 319	343 000	293 000	250 500	263 025	276 176
260050	CLEANSING MATERIALS	68 455	78 327	72 236	90 000	90 000	120 000	126 000	132 300

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ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
260060	TELEPHONE	856 339	906 564	1 122 156	960 000	1 099 700	1 100 000	1 155 000	1 212 750
260085	TRAINING	386 431	350 683	362 633	570 000	570 000	350 000	367 500	385 875
260089	COMPUTER DATA LINE	190 244	139 931	47 852	153 884	153 884	180 000	189 000	198 450
260101	REVENUE ENHANCEMENT PLAN	677 685	315 912	992 814	569 250	569 250	500 000	525 000	551 250
260114	ELECTRICITY & WATER METERS	0	172 655	0	0	0	0	0	0
260226	IMPLEMENTATION OF MPRA	1 373 098	0	0	200 000	1 680 000	150 000	200 000	479 150
260301	IT SUPPORT PROGRAM	0	6 856	0	0	0	0	0	0
260306	EMPLOYEE ASSISTANCE PROGRAMME	0	0	73 481	450 000	200 000	100 000	105 000	110 250
260307	MEDICAL CHECKUP	0	0	3 881	150 000	100 000	50 000	52 500	55 125
260410	CASEWARE	0	0	66 761	24 000	24 000	80 000	84 000	88 200
305010	INTERN CAP: FURNITURE & EQUIP	59 824	60 356	140	66 495	66 495	40 000	42 000	44 100
305012B	INTERN CAP: COMPUTER EQUIPMENT	18 306	0	0	0	0	0	0	0
305022	VEHICLES	0	0	0	0	0	0	0	0
305111	TWO WAY RADIO	0	0	0	0	0	0	0	0
new	FUEL TANK	0	0	0	0	0	350 000	367 500	385 875
4500	LOSS ON DIPOSAL OF PROPERTY, PLANT & EQUIPMENT	0	565 000	160 761	0	0	0	0	0
260410	LOSS ON SALE OF ASSETS	0	565 000	160 761	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	16 139 619	17 720 035	24 261 189	28 308 124	32 602 944	31 938 096	30 516 625	32 311 607
5100	TOTAL INDIRECT OPERATING EXPENDITURE	16 139 619	17 720 035	24 261 189	28 308 124	32 602 944	31 938 096	30 516 625	32 311 607
5200	TOTAL OPERATING EXPENDITURE	16 139 619	17 720 035	24 261 189	28 308 124	32 602 944	31 938 096	30 516 625	32 311 607
5400	OPERATING SURPLUS/(DEFICIT)	-14 692 673	-16 954 423	-21 617 790	-18 335 376	-15 527 770	-21 081 497	-19 117 197	-20 342 207
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-14 692 673	-16 954 423	-21 617 790	-18 335 376	-15 527 770	-21 081 497	-19 117 197	-20 342 207
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-14 692 673	-16 954 423	-21 617 790	-18 335 376	-15 527 770	-21 081 497	-19 117 197	-20 342 207
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-14 692 673	-16 954 423	-21 617 790	-18 335 376	-15 527 770	-21 081 497	-19 117 197	-20 342 207

Finance and Admin - Municipal Buildings



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0700	RENT OF FACILITIES AND EQUIPMENT	500 408	542 444	329 742	556 500	556 500	511 187	536 746	563 584
020020	LEASE MUNICIPAL LAND	0	0	968	1 187	1 187	1 187	1 246	1 309
020030	LEASE MUNICIPAL BUILDINGS	470 039	482 319	221 862	466 841	466 841	400 000	420 000	441 000
020050	LEASE OFFICIAL DWELLINGS	30 369	60 124	106 912	88 472	88 472	110 000	115 500	121 275
1700	OTHER REVENUE	1 150	1 310	0	0	0	0	0	0
060090b	GRAZING FEES	1 150	1 310	0	0	0	0	0	0
1900	TOTAL OPERATING REVENUE GENERATED	501 558	543 754	329 742	556 500	556 500	511 187	536 746	563 584
2100	TOTAL DIRECT OPERATING REVENUE	501 558	543 754	329 742	556 500	556 500	511 187	536 746	563 584
2800	TOTAL OPERATING REVENUE GENERATED	501 558	543 754	329 742	556 500	556 500	511 187	536 746	563 584
3800	REPAIR AND MAINTENANCE ASSETS	111 860	232 888	164 353	430 025	430 025	151 400	158 970	166 919
235013	BUILDING OFFICIAL DWELLINGS	14 895	531	0	0	0	0	0	0
235014	MAINTENANCE MUNICIPAL BUILDING	74 221	205 650	162 964	355 740	355 740	122 800	128 940	135 387
235015	BUILDINGS ELECTRICAL MATERIAL	3 043	4 200	230	4 947	4 947	10 600	11 130	11 687
235025	BUILDINGS CIVIL ENG MATERIAL	18 473	22 507	1 159	37 779	37 779	2 000	2 100	2 205
235035	OFFICE EQUIPMENT & FURNITURE	1 228	0	0	0	0	0	0	0
235050	FENCES & GATES	0	0	0	31 559	31 559	16 000	16 800	17 640
4400	GENERAL EXPENSES OTHER	996	557	2 707	1 259	1 259	1 259	1 322	1 388
260032	LICENCE FEES SAMRO	996	557	2 707	1 259	1 259	1 259	1 322	1 388
4600	TOTAL DIRECT OPERATING EXPENDITURE	112 855	233 445	167 060	431 284	431 284	152 659	160 292	168 307
5100	TOTAL INDIRECT OPERATING EXPENDITURE	112 855	233 445	167 060	431 284	431 284	152 659	160 292	168 307
5200	TOTAL OPERATING EXPENDITURE	112 855	233 445	167 060	431 284	431 284	152 659	160 292	168 307
5400	OPERATING SURPLUS/(DEFICIT)	388 703	310 309	162 682	125 216	125 216	358 528	376 454	395 277
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	388 703	310 309	162 682	125 216	125 216	358 528	376 454	395 277
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	388 703	310 309	162 682	125 216	125 216	358 528	376 454	395 277
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	388 703	310 309	162 682	125 216	125 216	358 528	376 454	395 277

Finance and Admin - Administration



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	1 941 994	2 842 054	4 274 482	4 145 424	4 045 424	4 131 358	4 337 926	4 554 823
200010	SALARIES & WAGES	1 565 910	2 266 999	3 490 114	3 307 754	3 307 754	3 279 645	3 443 627	3 615 809
200020	LEAVE & SERVICE BONUS	112 703	230 225	204 899	323 869	223 869	321 437	337 509	354 384
200030	OVERTIME	13 435	19 404	31 687	32 239	32 239	33 851	35 544	37 321
200050	HOUSING ALLOWANCE & SUBSIDY	8 847	13 960	15 483	16 476	16 476	18 581	19 510	20 486
200100	PROTECTIVE CLOTHING	0	6 344	4 566	6 688	6 688	7 022	7 374	7 742
200105	CELLPHONE	0	0	0	6 408	6 408	6 300	6 615	6 946
200118	TRAVEL ALLOWANCE	241 098	305 120	527 732	451 990	451 990	464 522	487 748	512 136
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	376 869	618 811	911 114	867 676	967 676	938 606	985 537	1 034 813
200060	PENSION FUND CONTRIBUTIONS	295 934	431 527	679 626	708 710	708 710	722 674	758 808	796 748
200070	MEDICAL AID CONTRIBUTIONS	65 435	165 075	202 272	125 953	225 953	182 267	191 380	200 949
200080	SALGBC	766	1 121	1 402	1 574	1 574	1 525	1 601	1 681
200090	GROUP & PROVIDENT FUND CONTR	95	0	0	1 205	1 205	1 265	1 329	1 395
200110	UNEMPLOYMENT INSURANCE FUND	14 639	21 087	27 814	30 234	30 234	30 875	32 419	34 040
3800	REPAIR AND MAINTENANCE ASSETS	7 415	17 852	30 558	34 922	34 922	151 095	158 650	166 582
235014	MAINTENANCE MUNICIPAL BUILDING	0	0	0	0	0	110 000	115 500	121 275
235035	OFFICE EQUIPMENT & FURNITURE	849	427	538	472	472	495	520	546
235063	BICYCLE	69	52	32	570	570	600	630	662
235065	VEHICLE ACCOUNT	6 497	17 373	29 988	33 880	33 880	40 000	42 000	44 100
4200	CONTRACTED SERVICES	477 299	484 594	534 132	592 900	592 900	620 000	651 000	683 550
235067	RENTAL AGREEMENTS: FAXES	1 817	0	0	0	0	0	0	0
235068	RENTAL AGREEMENTS: COPIERS	397 503	394 639	364 612	338 800	338 800	420 000	441 000	463 050
235069	CONSUMPTION: COPIERS	77 978	89 956	169 520	254 100	254 100	200 000	210 000	220 500
4400	GENERAL EXPENSES OTHER	1 578 934	1 793 723	1 947 138	2 830 198	2 629 898	2 181 500	2 290 575	2 405 104
260015	BOOKS & ORDINANCES	19 137	18 693	21 682	25 000	5 000	15 000	15 750	16 538
260021	ADVERTISING COSTS	104 856	120 754	55 979	100 000	200 000	150 000	157 500	165 375
260024	MUNICIPAL BYLAWS	355	0	0	200 000	150 000	150 000	157 500	165 375
260031	POSTAGE, RENTAL & STAMPS	157 181	92 892	15 583	40 000	20 000	25 000	26 250	27 563
260040	MATERIAL AND STOCK	2 003	1 989	1 503	2 198	2 198	1 500	1 575	1 654
260048	PUBLIC ENTERTAINMENT	0	295 293	290 240	333 000	283 000	240 000	252 000	264 600
260060	TELEPHONE	856 339	906 564	1 122 156	960 000	1 099 700	1 100 000	1 155 000	1 212 750
260085	TRAINING	386 431	350 683	362 633	570 000	570 000	350 000	367 500	385 875
260301	IT SUPPORT PROGRAM	0	6 856	0	0	0	0	0	0

Line Items - Administration

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260306	EMPLOYEE ASSISTANCE PROGRAMME	0	0	73 481	450 000	200 000	100 000	105 000	110 250
260307	MEDICAL CHECKUP	0	0	3 881	150 000	100 000	50 000	52 500	55 125
305010	INTERN CAP: FURNITURE & EQUIP	52 632	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	4 382 510	5 757 034	7 697 424	8 471 120	8 270 820	8 022 560	8 423 688	8 844 872
5100	TOTAL INDIRECT OPERATING EXPENDITURE	4 382 510	5 757 034	7 697 424	8 471 120	8 270 820	8 022 560	8 423 688	8 844 872
5200	TOTAL OPERATING EXPENDITURE	4 382 510	5 757 034	7 697 424	8 471 120	8 270 820	8 022 560	8 423 688	8 844 872
5400	OPERATING SURPLUS/(DEFICIT)	-4 382 510	-5 757 034	-7 697 424	-8 471 120	-8 270 820	-8 022 560	-8 423 688	-8 844 872
5600	OPERATING SURPLUS/(DEFICIT) AFTER TAX	-4 382 510	-5 757 034	-7 697 424	-8 471 120	-8 270 820	-8 022 560	-8 423 688	-8 844 872
5900	SURPLUS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-4 382 510	-5 757 034	-7 697 424	-8 471 120	-8 270 820	-8 022 560	-8 423 688	-8 844 872
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-4 382 510	-5 757 034	-7 697 424	-8 471 120	-8 270 820	-8 022 560	-8 423 688	-8 844 872

Finance and Admin - Treasurer Finance



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0800	INTREST EARNED EXTERNAL INVESTMENT	196 002	132 593	22 685	41 400	41 400	35 868	37 661	39 544
025010	INTEREST ON INVESTMENTS	164 988	106 296	11 475	10 350	10 350	10 868	11 411	11 981
030010	INTEREST ON CHEQUE ACCOUNT	31 014	26 297	11 210	31 050	31 050	25 000	26 250	27 563
1000	INTREST EARNED OUTSTANDING DEBTORS	50	0	0	0	0	0	0	0
030030	INTEREST ON CONSUMERS	50	0	0	0	0	0	0	0
1700	OTHER REVENUE	749 336	89 266	2 290 972	9 374 848	16 477 274	10 309 544	10 825 021	11 366 272
060060	SUNDRY REVENUE	906	0	0	0	0	-630 640	-662 172	-695 281
060062	ADMINISTRATION COSTS	9 948	8 084	6 551	8 151	8 151	8 559	8 986	9 436
060068	BANK CHARGES	1 135	6 634	848	1 035	2 000	632 741	664 378	697 597
060071	PRINTING & PHOTOCOPIES	6 029	3 410	5 131	3 709	3 710	4 500	4 725	4 961
060078	COMMISSION ON PREMIUMS	2 697	4 034	2 737	3 298	3 298	3 463	3 636	3 818
060087	CLEARANCE CERTIFICATES	21 858	9 445	13 045	12 808	12 808	15 000	15 750	16 538
060088	VALUATION CERTIFICATES	5 813	2 838	690	1 747	1 747	1 834	1 926	2 022
060089	SURPLUS FUNDS	1 230	936	13 788	15 525	16 985	17 834	18 726	19 662
060090a	TENDER FORMS	48 882	53 886	55 200	46 575	46 575	48 903	51 348	53 916
060300	AUCTION	650 838	0	0	207 000	207 000	207 350	217 718	228 603
060302	LAND AVAILABILITY OR DISPOSAL	0	0	2 192 982	9 075 000	16 175 000	10 000 000	10 500 000	11 025 000
1900	TOTAL OPERATING REVENUE GENERATED	945 388	221 859	2 313 658	9 416 248	16 518 674	10 345 411	10 862 682	11 405 816
2100	TOTAL DIRECT OPERATING REVENUE	945 388	221 859	2 313 658	9 416 248	16 518 674	10 345 411	10 862 682	11 405 816
2800	TOTAL OPERATING REVENUE GENERATED	945 388	221 859	2 313 658	9 416 248	16 518 674	10 345 411	10 862 682	11 405 816
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	3 371 634	2 822 724	6 378 808	7 483 788	7 483 789	7 983 528	8 382 704	8 801 840
200010	SALARIES & WAGES	2 670 180	2 262 223	5 526 408	6 022 429	6 022 429	6 614 704	6 945 439	7 292 711
200020	LEAVE & SERVICE BONUS	164 750	167 483	303 626	550 092	550 092	590 086	619 591	650 570
200030	OVERTIME	37 455	42 169	62 620	59 791	59 791	62 781	65 920	69 216
200040	STANDBY & ALLOWANCES	4 968	10 143	10 143	18 381	18 382	19 301	20 266	21 279
200050	HOUSING ALLOWANCE & SUBSIDY	29 664	24 841	21 667	30 469	30 469	24 585	25 814	27 105
200100	PROTECTIVE CLOTHING	0	0	0	30 000	30 000	31 500	33 075	34 729
200105	CELLPHONE	0	0	0	25 632	25 632	25 200	26 460	27 783
200118	TRAVEL ALLOWANCE	464 617	315 865	454 345	746 994	746 994	615 371	646 140	678 447
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	667 658	800 926	1 259 277	1 753 684	1 753 684	1 984 001	2 083 202	2 187 362
200060	PENSION FUND CONTRIBUTIONS	476 204	553 905	940 105	1 255 363	1 255 363	1 453 817	1 526 508	1 602 833
200070	MEDICAL AID CONTRIBUTIONS	150 542	202 643	256 942	424 312	424 312	452 458	475 081	498 835
200080	SALGBC	1 301	1 549	2 026	2 509	2 509	2 558	2 686	2 820
200090	GROUP & PROVIDENT FUND CONTR	11 993	11 713	12 710	13 192	13 192	13 852	14 544	15 271
200110	UNEMPLOYMENT INSURANCE FUND	27 618	31 117	47 493	57 371	57 371	60 333	63 350	66 517
200119	MEDICAL AID CONTINUED MEMBERS	0	0	0	937	937	984	1 033	1 085

Line Items - Treasurer Finance

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
3700	DEPRECIATION / AMORTIZATION	0	167 056	0	0	2 915 119	2 915 119	0	0
270100	DEPRECIATION - INFRASTRUCTURE	0	0	0	0	2 915 119	2 915 119	0	0
270600	AMORTIZATION-INTANGIBLE ASSET	0	167 056	0	0	0	0	0	0
3800	REPAIR AND MAINTENANCE ASSETS	107 275	283 401	118 971	152 771	152 771	160 410	168 430	176 852
235014	MAINTENANCE MUNICIPAL BUILDING	0	74 470	5 618	25 410	25 410	26 681	28 015	29 415
235045	INTERNET / E-MAIL	107 275	208 932	113 353	127 361	127 361	133 729	140 416	147 436
4200	CONTRACTED SERVICES	752 102	1 512 669	1 599 820	1 863 970	1 963 970	2 067 263	2 170 626	2 279 158
235046	CONTRACT: MUNPAK	202 228	238 073	310 815	238 005	338 005	360 000	378 000	396 900
260049	AUDIT FEES	549 874	1 274 596	1 289 006	1 625 965	1 625 965	1 707 263	1 792 626	1 882 258
4400	GENERAL EXPENSES OTHER	3 678 062	2 405 064	3 255 777	3 414 214	4 894 214	3 551 141	3 771 198	4 228 908
260010	INSURANCE ANNUAL RENEWALS	1 081 500	1 340 709	1 602 762	1 857 080	1 857 080	2 000 000	2 100 000	2 205 000
260023	BANK CHARGES	325 092	372 777	536 369	600 000	600 000	630 641	662 173	695 281
260048	PUBLIC ENTERTAINMENT	4 945	2 724	9 079	10 000	10 000	10 500	11 025	11 576
260089	COMPUTER DATA LINE	190 244	139 931	47 852	153 884	153 884	180 000	189 000	198 450
260101	REVENUE ENHANCEMENT PLAN	677 685	315 912	992 814	569 250	569 250	500 000	525 000	551 250
260114	ELECTRICITY & WATER METERS	0	172 655	0	0	0	0	0	0
260226	IMPLEMENTATION OF MPRA	1 373 098	0	0	200 000	1 680 000	150 000	200 000	479 150
260410	CASEWARE	0	0	66 761	24 000	24 000	80 000	84 000	88 200
305010	INTERN CAP: FURNITURE & EQUIP	7 192	60 356	140	0	0	0	0	0
305012B	INTERN CAP: COMPUTER EQUIPMENT	18 306	0	0	0	0	0	0	0
4500	LOSS ON DIPOSAL OF PROPERTY, PLANT & EQUIPMENT	0	565 000	160 761	0	0	0	0	0
260410	LOSS ON SALE OF ASSETS	0	565 000	160 761	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	8 576 732	8 556 840	12 773 414	14 668 427	19 163 547	18 661 462	16 576 160	17 674 118
5100	TOTAL INDIRECT OPERATING EXPENDITURE	8 576 732	8 556 840	12 773 414	14 668 427	19 163 547	18 661 462	16 576 160	17 674 118
5200	TOTAL OPERATING EXPENDITURE	8 576 732	8 556 840	12 773 414	14 668 427	19 163 547	18 661 462	16 576 160	17 674 118
5400	OPERATING SURPLUS/(DEFICIT)	-7 631 344	-8 334 981	-10 459 756	-5 252 179	-2 644 873	-8 316 051	-5 713 478	-6 268 302
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-7 631 344	-8 334 981	-10 459 756	-5 252 179	-2 644 873	-8 316 051	-5 713 478	-6 268 302
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-7 631 344	-8 334 981	-10 459 756	-5 252 179	-2 644 873	-8 316 051	-5 713 478	-6 268 302
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-7 631 344	-8 334 981	-10 459 756	-5 252 179	-2 644 873	-8 316 051	-5 713 478	-6 268 302

Finance and Admin - Stores



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
3800	REPAIR AND MAINTENANCE ASSETS	17 636	2 169	53	4 383	4 383	5 000	5 250	5 513
235014	MAINTENANCE MUNICIPAL BUILDING	0	0	0	0	0	0	0	0
235035	OFFICE EQUIPMENT & FURNITURE	17 636	1 521	5 000	4 383	4 383	5 000	5 250	5 513
235065	VEHICLE ACCOUNT	0	648	-4 947	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	3 049 886	3 170 547	3 623 238	4 732 910	4 732 910	5 096 415	5 351 236	5 618 798
260030	PRINTING & STATIONARY	707 307	749 036	790 143	1 300 000	1 300 000	1 200 000	1 260 000	1 323 000
260035	FUEL & OIL	2 274 124	2 338 286	2 754 509	3 256 415	3 256 415	3 356 415	3 524 236	3 700 448
260040	MATERIAL AND STOCK	0	4 898	6 351	20 000	20 000	30 000	31 500	33 075
260050	CLEANSING MATERIALS	68 455	78 327	72 236	90 000	90 000	120 000	126 000	132 300
305010	INTERN CAP: FURNITURE & EQUIP	0	0	0	66 495	66 495	40 000	42 000	44 100
305022	VEHICLES	0	0	0	0	0	0	0	0
305111	TWO WAY RADIO	0	0	0	0	0	0	0	0
new	FUEL TANK	0	0	0	0	0	350 000	367 500	385 875
4600	TOTAL DIRECT OPERATING EXPENDITURE	3 067 522	3 172 716	3 623 292	4 737 293	4 737 293	5 101 415	5 356 486	5 624 310
5100	TOTAL INDIRECT OPERATING EXPENDITURE	3 067 522	3 172 716	3 623 292	4 737 293	4 737 293	5 101 415	5 356 486	5 624 310
5200	TOTAL OPERATING EXPENDITURE	3 067 522	3 172 716	3 623 292	4 737 293	4 737 293	5 101 415	5 356 486	5 624 310
5400	OPERATING SURPLUS/(DEFICIT)	-3 067 522	-3 172 716	-3 623 292	-4 737 293	-4 737 293	-5 101 415	-5 356 486	-5 624 310
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-3 067 522	-3 172 716	-3 623 292	-4 737 293	-4 737 293	-5 101 415	-5 356 486	-5 624 310
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-3 067 522	-3 172 716	-3 623 292	-4 737 293	-4 737 293	-5 101 415	-5 356 486	-5 624 310
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-3 067 522	-3 172 716	-3 623 292	-4 737 293	-4 737 293	-5 101 415	-5 356 486	-5 624 310

Planning and Development



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1600	GRANTS AND SUBSIDIES OPERATING	0	0	0	536 000	0	1 000 000	0	0
new 123654	GRANT: EPWP (IFRASTRUCTURE)	0	0	0	536 000	0	1 000 000	0	0
1700	OTHER REVENUE	635 794	161 306	344 681	208 426	256 730	287 716	302 102	317 207
010041	CONSOLIDATIONS	1 061	591	662	0	0	0	0	0
010042	SUB DIVISIONS	3 715	3 366	1 916	696	5 000	5 250	5 513	5 788
060065	REZONING / HERSONERING	7 642	4 553	3 179	7 000	25 000	26 250	27 563	28 941
060069	TOWNSHIP ESTABLISHMENT	531	0	0	0	0	0	0	0
060072	ZONING CERTIFICATES	1 064	748	1 407	1 000	5 000	5 250	5 513	5 788
060100	PHOTOSTAT BUILDING PLANS	4 392	5 480	5 430	10 000	2 000	5 000	5 250	5 513
060100a	BUILDING PLAN FEES	67 233	44 192	46 752	45 000	45 000	50 000	52 500	55 125
060120	PRIVATE WORK	10 368	13 364	12 805	14 290	14 290	15 004	15 754	16 542
060130	SALE OF GRAVEL AND TOPSOIL	5 732	4 349	13 637	10 440	10 440	10 962	11 510	12 086
065011	SALE OF DWELLINGS	534 056	84 662	258 893	120 000	150 000	170 000	178 500	187 425
1900	TOTAL OPERATING REVENUE GENERATED	635 794	161 306	344 681	744 426	256 730	1 287 716	302 102	317 207
2100	TOTAL DIRECT OPERATING REVENUE	635 794	161 306	344 681	744 426	256 730	1 287 716	302 102	317 207
2800	TOTAL OPERATING REVENUE GENERATED	635 794	161 306	344 681	744 426	256 730	1 287 716	302 102	317 207
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	3 585 107	4 752 959	6 262 661	6 761 153	6 761 153	6 851 118	7 193 674	7 553 358
200010	SALARIES & WAGES	2 604 703	3 373 447	4 616 080	5 068 792	5 068 792	5 111 213	5 366 774	5 635 112
200020	LEAVE & SERVICE BONUS	197 698	209 317	324 043	476 088	476 088	479 624	503 606	528 786
200030	OVERTIME	415 571	596 965	641 303	470 544	470 544	494 071	518 775	544 714
200040	STANDBY & ALLOWANCES	39 537	43 263	42 849	44 626	44 626	46 857	49 200	51 660
200050	HOUSING ALLOWANCE & SUBSIDY	9 606	7 185	8 169	8 724	8 724	5 079	5 333	5 600
200100	PROTECTIVE CLOTHING	32 945	59 589	56 631	71 082	71 082	64 636	67 868	71 261
200105	CELLPHONE	0	0	0	6 408	6 408	6 300	6 615	6 946
200118	TRAVEL ALLOWANCE	285 046	463 192	573 587	614 889	614 889	643 337	675 504	709 279
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	773 636	940 152	1 228 647	1 484 213	1 484 213	1 500 156	1 575 164	1 653 922
200060	PENSION FUND CONTRIBUTIONS	567 770	687 782	929 588	1 113 119	1 113 119	1 123 406	1 179 576	1 238 555
200070	MEDICAL AID CONTRIBUTIONS	170 017	208 469	244 137	309 151	309 151	314 872	330 616	347 146
200080	SALGBC	1 904	2 250	2 653	3 148	3 148	2 947	3 094	3 249
200090	GROUP & PROVIDENT FUND CONTR	1 061	1 268	2 100	1 838	1 838	1 930	2 026	2 128
200110	UNEMPLOYMENT INSURANCE FUND	32 884	40 382	50 169	56 957	56 957	57 001	59 851	62 844
3800	REPAIR AND MAINTENANCE ASSETS	520 937	1 291 297	1 110 864	1 022 950	1 022 950	1 123 150	1 179 308	1 238 273
235020	TOOL REPLACEMENT	8 225	5 744	1 602	37 268	37 268	5 400	5 670	5 954
235040	MACHINERY & EQUIPMENT	32 922	8 356	0	0	0	0	0	0
235054	STREET/BRIDGE/STORMW - DRAINAG	289 911	723 074	697 320	476 000	652 950	750 000	787 500	826 875
235065	VEHICLE ACCOUNT	189 879	366 926	270 338	279 510	279 510	250 000	262 500	275 625

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
235111	STORMWATER	0	130 143	120 596	186 340	9 390	108 750	114 188	119 897
235112	MAINHOLE COVERS	0	57 055	21 008	43 832	43 832	9 000	9 450	9 923
4200	CONTRACTED SERVICES	94 510	0	0	0	0	0	0	0
260037	PROFESSIONAL SERVICES	94 510	0	0	0	0	0	0	0
4300	GRANTS AND SUBSIDIES	0	0	0	536 000	0	1 000 000	0	0
NLI 2	GRANT: EPWP (INFRASTRUCTURE) EXP	0	0	0	536 000	0	1 000 000	0	0
4400	GENERAL EXPENSES OTHER	10 003	264 177	283 646	424 205	416 205	410 665	431 198	452 758
260007	RENTAL OFFICES	0	250 316	259 895	385 000	385 000	375 000	393 750	413 438
260040	MATERIAL AND STOCK	10 003	13 861	17 132	29 205	29 205	30 665	32 198	33 808
260048	PUBLIC ENTERTAINMENT	0	0	6 619	10 000	2 000	5 000	5 250	5 513
4600	TOTAL DIRECT OPERATING EXPENDITURE	4 984 193	7 248 585	8 885 819	10 228 521	9 684 521	10 885 089	10 379 343	10 898 311
5100	TOTAL INDIRECT OPERATING EXPENDITURE	4 984 193	7 248 585	8 885 819	10 228 521	9 684 521	10 885 089	10 379 343	10 898 311
5200	TOTAL OPERATING EXPENDITURE	4 984 193	7 248 585	8 885 819	10 228 521	9 684 521	10 885 089	10 379 343	10 898 311
5400	OPERATING SURPLUS/(DEFICIT)	-4 348 399	-7 087 279	-8 541 138	-9 484 095	-9 427 791	-9 597 373	-10 077 242	-10 581 104
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-4 348 399	-7 087 279	-8 541 138	-9 484 095	-9 427 791	-9 597 373	-10 077 242	-10 581 104
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-4 348 399	-7 087 279	-8 541 138	-9 484 095	-9 427 791	-9 597 373	-10 077 242	-10 581 104
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-4 348 399	-7 087 279	-8 541 138	-9 484 095	-9 427 791	-9 597 373	-10 077 242	-10 581 104

Planning and Development - Public Works



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1600	GRANTS AND SUBSIDIES OPERATING	0	0	0	536 000	0	1 000 000	0	0
new 123654	GRANT: EPWP (IFRASTRUCTURE)	0	0	0	536 000	0	1 000 000	0	0
1700	OTHER REVENUE	16 100	17 713	26 442	24 730	24 730	25 966	27 264	28 628
060120	PRIVATE WORK	10 368	13 364	12 805	14 290	14 290	15 004	15 754	16 542
060130	SALE OF GRAVEL AND TOPSOIL	5 732	4 349	13 637	10 440	10 440	10 962	11 510	12 086
1900	TOTAL OPERATING REVENUE GENERATED	16 100	17 713	26 442	560 730	24 730	1 025 966	27 264	28 628
2100	TOTAL DIRECT OPERATING REVENUE	16 100	17 713	26 442	560 730	24 730	1 025 966	27 264	28 628
2800	TOTAL OPERATING REVENUE GENERATED	16 100	17 713	26 442	560 730	24 730	1 025 966	27 264	28 628
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	2 946 444	4 175 757	5 260 034	5 505 471	5 505 471	5 533 075	5 809 729	6 100 216
200010	SALARIES & WAGES	2 149 210	2 977 263	3 905 123	4 180 579	4 180 579	4 189 515	4 398 991	4 618 940
200020	LEAVE & SERVICE BONUS	164 980	187 831	270 921	402 071	402 071	402 816	422 957	444 105
200030	OVERTIME	414 626	591 540	638 254	467 055	467 055	490 408	514 928	540 675
200040	STANDBY & ALLOWANCES	39 537	43 263	42 849	44 626	44 626	46 857	49 200	51 660
200050	HOUSING ALLOWANCE & SUBSIDY	2 267	2 267	2 267	2 421	2 421	2 381	2 500	2 625
200100	PROTECTIVE CLOTHING	32 945	59 589	56 631	71 082	71 082	64 636	67 868	71 261
200118	TRAVEL ALLOWANCE	142 879	314 004	343 988	337 637	337 637	336 462	353 285	370 949
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	663 556	857 988	1 079 619	1 274 255	1 274 255	1 269 327	1 332 793	1 399 433
200060	PENSION FUND CONTRIBUTIONS	489 765	611 819	789 346	918 648	918 648	920 632	966 664	1 014 997
200070	MEDICAL AID CONTRIBUTIONS	143 263	208 469	244 137	304 665	304 665	298 270	313 184	328 843
200080	SALGBC	1 760	2 078	2 407	2 804	2 804	2 603	2 733	2 870
200110	UNEMPLOYMENT INSURANCE FUND	28 768	35 622	43 729	48 138	48 138	47 822	50 213	52 724
3800	REPAIR AND MAINTENANCE ASSETS	520 937	1 291 297	1 110 864	1 022 950	1 022 950	1 123 150	1 179 308	1 238 273
235020	TOOL REPLACEMENT	8 225	5 744	1 602	37 268	37 268	5 400	5 670	5 954
235040	MACHINERY & EQUIPMENT	32 922	8 356	0	0	0	0	0	0
235054	STREET/BRIDGE/STORMW - DRAINAG	289 911	723 074	697 320	476 000	652 950	750 000	787 500	826 875
235065	VEHICLE ACCOUNT	189 879	366 926	270 338	279 510	279 510	250 000	262 500	275 625
235111	STORMWATER	0	130 143	120 596	186 340	9 390	108 750	114 188	119 897
235112	MAINHOLE COVERS	0	57 055	21 008	43 832	43 832	9 000	9 450	9 923
4300	GRANTS AND SUBSIDIES	0	0	0	536 000	0	1 000 000	0	0
NLI 2	GRANT: EPWP (INFRASTRUCTURE) EXP	0	0	0	536 000	0	1 000 000	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	4 130 937	6 325 042	7 450 516	8 338 676	7 802 676	8 925 552	8 321 830	8 737 922
5100	TOTAL INDIRECT OPERATING EXPENDITURE	4 130 937	6 325 042	7 450 516	8 338 676	7 802 676	8 925 552	8 321 830	8 737 922
5200	TOTAL OPERATING EXPENDITURE	4 130 937	6 325 042	7 450 516	8 338 676	7 802 676	8 925 552	8 321 830	8 737 922
5400	OPERATING SURPLUS/(DEFICIT)	-4 114 837	-6 307 328	-7 424 075	-7 777 946	-7 777 946	-7 899 586	-8 294 566	-8 709 294
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-4 114 837	-6 307 328	-7 424 075	-7 777 946	-7 777 946	-7 899 586	-8 294 566	-8 709 294

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-4 114 837	-6 307 328	-7 424 075	-7 777 946	-7 777 946	-7 899 586	-8 294 566	-8 709 294
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-4 114 837	-6 307 328	-7 424 075	-7 777 946	-7 777 946	-7 899 586	-8 294 566	-8 709 294

Planning and Development - Urban and Rural Development



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1700	OTHER REVENUE	619 694	143 593	318 239	183 696	232 000	261 750	274 838	288 579
010041	CONSOLIDATIONS	1 061	591	662	0	0	0	0	0
010042	SUB DIVISIONS	3 715	3 366	1 916	696	5 000	5 250	5 513	5 788
060065	REZONING / HERSONERING	7 642	4 553	3 179	7 000	25 000	26 250	27 563	28 941
060069	TOWNSHIP ESTABLISHMENT	531	0	0	0	0	0	0	0
060072	ZONING CERTIFICATES	1 064	748	1 407	1 000	5 000	5 250	5 513	5 788
060100	PHOTOSTAT BUILDING PLANS	4 392	5 480	5 430	10 000	2 000	5 000	5 250	5 513
060100a	BUILDING PLAN FEES	67 233	44 192	46 752	45 000	45 000	50 000	52 500	55 125
065011	SALE OF DWELLINGS	534 056	84 662	258 893	120 000	150 000	170 000	178 500	187 425
1900	TOTAL OPERATING REVENUE GENERATED	619 694	143 593	318 239	183 696	232 000	261 750	274 838	288 579
2100	TOTAL DIRECT OPERATING REVENUE	619 694	143 593	318 239	183 696	232 000	261 750	274 838	288 579
2800	TOTAL OPERATING REVENUE GENERATED	619 694	143 593	318 239	183 696	232 000	261 750	274 838	288 579
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	638 663	577 202	1 002 628	1 255 682	1 255 682	1 318 043	1 383 945	1 453 142
200010	SALARIES & WAGES	455 493	396 185	710 956	888 213	888 213	921 698	967 783	1 016 172
200020	LEAVE & SERVICE BONUS	32 718	21 486	53 122	74 017	74 017	76 808	80 649	84 681
200030	OVERTIME	946	5 425	3 049	3 489	3 489	3 663	3 847	4 039
200050	HOUSING ALLOWANCE & SUBSIDY	7 339	4 918	5 902	6 303	6 303	2 698	2 833	2 975
200105	CELLPHONE	0	0	0	6 408	6 408	6 300	6 615	6 946
200118	TRAVEL ALLOWANCE	142 167	149 189	229 599	277 252	277 252	306 875	322 219	338 330
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	110 080	82 164	149 029	209 958	209 958	230 829	242 370	254 489
200060	PENSION FUND CONTRIBUTIONS	78 004	75 963	140 242	194 471	194 471	202 774	212 913	223 558
200070	MEDICAL AID CONTRIBUTIONS	26 754	0	0	4 486	4 486	16 602	17 432	18 304
200080	SALGBC	145	173	246	344	344	344	361	379
200090	GROUP & PROVIDENT FUND CONTR	1 061	1 268	2 100	1 838	1 838	1 930	2 026	2 128
200110	UNEMPLOYMENT INSURANCE FUND	4 116	4 760	6 441	8 819	8 819	9 179	9 638	10 120
4200	CONTRACTED SERVICES	94 510	0	0	0	0	0	0	0
260037	PROFESSIONAL SERVICES	94 510	0	0	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	10 003	264 177	283 646	424 205	416 205	410 665	431 198	452 758
260007	RENTAL OFFICES	0	250 316	259 895	385 000	385 000	375 000	393 750	413 438
260040	MATERIAL AND STOCK	10 003	13 861	17 132	29 205	29 205	30 665	32 198	33 808
260048	PUBLIC ENTERTAINMENT	0	0	6 619	10 000	2 000	5 000	5 250	5 513
4600	TOTAL DIRECT OPERATING EXPENDITURE	853 256	923 543	1 435 303	1 889 845	1 881 845	1 959 537	2 057 513	2 160 389
5100	TOTAL INDIRECT OPERATING EXPENDITURE	853 256	923 543	1 435 303	1 889 845	1 881 845	1 959 537	2 057 513	2 160 389
5200	TOTAL OPERATING EXPENDITURE	853 256	923 543	1 435 303	1 889 845	1 881 845	1 959 537	2 057 513	2 160 389
5400	OPERATING SURPLUS/(DEFICIT)	-233 562	-779 950	-1 117 063	-1 706 149	-1 649 845	-1 697 787	-1 782 676	-1 871 810
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-233 562	-779 950	-1 117 063	-1 706 149	-1 649 845	-1 697 787	-1 782 676	-1 871 810

Line Items - Urban and Rural Development

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-233 562	-779 950	-1 117 063	-1 706 149	-1 649 845	-1 697 787	-1 782 676	-1 871 810
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-233 562	-779 950	-1 117 063	-1 706 149	-1 649 845	-1 697 787	-1 782 676	-1 871 810

Health



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	1 128 990	702 827	1 150 690	912 264	912 264	941 276	988 340	1 037 757
200010	SALARIES & WAGES	891 281	487 888	841 598	582 141	582 141	607 127	637 483	669 358
200020	LEAVE & SERVICE BONUS	52 867	31 662	45 423	48 511	48 511	50 594	53 124	55 780
200030	OVERTIME	3 715	0	4 559	2 068	2 068	2 171	2 280	2 394
200050	HOUSING ALLOWANCE & SUBSIDY	8 847	9 058	7 036	6 434	6 434	6 577	6 906	7 251
200105	CELLPHONE	0	0	0	0	0	6 300	6 615	6 946
200118	TRAVEL ALLOWANCE	172 280	174 219	252 075	273 110	273 110	268 507	281 932	296 029
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	203 534	145 113	199 518	219 226	219 226	197 283	207 147	217 504
200060	PENSION FUND CONTRIBUTIONS	140 209	81 041	119 917	128 071	128 071	133 568	140 246	147 259
200070	MEDICAL AID CONTRIBUTIONS	50 861	56 417	69 897	82 508	82 508	54 926	57 672	60 556
200080	SALGBC	311	131	148	148	148	148	155	163
200090	GROUP & PROVIDENT FUND CONTR	2 966	3 252	4 942	3 737	3 737	3 924	4 120	4 326
200110	UNEMPLOYMENT INSURANCE FUND	9 188	4 273	4 614	4 762	4 762	4 717	4 953	5 200
4400	GENERAL EXPENSES OTHER	139 710	350 513	219 851	466 000	516 000	451 700	474 285	497 999
260026	HEALTH PROMOTIONS	19 686	10 976	2 888	30 000	30 000	20 000	21 000	22 050
260040	MATERIAL AND STOCK	1 606	3 255	3 560	12 400	12 400	15 600	16 380	17 199
260042	SAMPLE TESTING & ANALYSIS	118 418	336 281	213 403	422 000	422 000	364 500	382 725	401 861
260047	INFECTIOUS DISEASE	0	0	0	1 600	51 600	1 600	1 680	1 764
305010	INTERN CAP: FURNITURE & EQUIP	0	0	0	0	0	0	0	0
305020	INTERN CAP: MACHINERY & EQUIP	0	0	0	0	0	50 000	52 500	55 125
4600	TOTAL DIRECT OPERATING EXPENDITURE	1 472 234	1 198 454	1 570 059	1 597 490	1 647 490	1 590 259	1 669 772	1 753 261
5100	TOTAL INDIRECT OPERATING EXPENDITURE	1 472 234	1 198 454	1 570 059	1 597 490	1 647 490	1 590 259	1 669 772	1 753 261
5200	TOTAL OPERATING EXPENDITURE	1 472 234	1 198 454	1 570 059	1 597 490	1 647 490	1 590 259	1 669 772	1 753 261
5400	OPERATING SURPLUS/(DEFICIT)	-1 472 234	-1 198 454	-1 570 059	-1 597 490	-1 647 490	-1 590 259	-1 669 772	-1 753 261
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-1 472 234	-1 198 454	-1 570 059	-1 597 490	-1 647 490	-1 590 259	-1 669 772	-1 753 261
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-1 472 234	-1 198 454	-1 570 059	-1 597 490	-1 647 490	-1 590 259	-1 669 772	-1 753 261
6700	CHANGE TO UNAPPROPRIATED SURPLUS/(DEFICT)	-1 472 234	-1 198 454	-1 570 059	-1 597 490	-1 647 490	-1 590 259	-1 669 772	-1 753 261

Health - Health General



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	607 840	702 827	1 150 690	912 264	912 264	941 276	988 340	1 037 757
200010	SALARIES & WAGES	395 897	487 888	841 598	582 141	582 141	607 127	637 483	669 358
200020	LEAVE & SERVICE BONUS	28 654	31 662	45 423	48 511	48 511	50 594	53 124	55 780
200030	OVERTIME	2 162	0	4 559	2 068	2 068	2 171	2 280	2 394
200050	HOUSING ALLOWANCE & SUBSIDY	8 847	9 058	7 036	6 434	6 434	6 577	6 906	7 251
200105	CELLPHONE	0	0	0	0	0	6 300	6 615	6 946
200118	TRAVEL ALLOWANCE	172 280	174 219	252 075	273 110	273 110	268 507	281 932	296 029
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	133 227	145 113	199 518	219 226	219 226	197 283	207 147	217 504
200060	PENSION FUND CONTRIBUTIONS	75 646	81 041	119 917	128 071	128 071	133 568	140 246	147 259
200070	MEDICAL AID CONTRIBUTIONS	50 335	56 417	69 897	82 508	82 508	54 926	57 672	60 556
200080	SALGBC	117	131	148	148	148	148	155	163
200090	GROUP & PROVIDENT FUND CONTR	2 966	3 252	4 942	3 737	3 737	3 924	4 120	4 326
200110	UNEMPLOYMENT INSURANCE FUND	4 162	4 273	4 614	4 762	4 762	4 717	4 953	5 200
4400	GENERAL EXPENSES OTHER	138 594	350 513	219 851	466 000	516 000	451 700	474 285	497 999
260026	HEALTH PROMOTIONS	19 686	10 976	2 888	30 000	30 000	20 000	21 000	22 050
260040	MATERIAL AND STOCK	490	3 255	3 560	12 400	12 400	15 600	16 380	17 199
260042	SAMPLE TESTING & ANALYSIS	118 418	336 281	213 403	422 000	422 000	364 500	382 725	401 861
260047	INFECTIOUS DISEASE	0	0	0	1 600	51 600	1 600	1 680	1 764
305010	INTERN CAP: FURNITURE & EQUIP	0	0	0	0	0	0	0	0
305020	INTERN CAP: MACHINERY & EQUIP	0	0	0	0	0	50 000	52 500	55 125
4600	TOTAL DIRECT OPERATING EXPENDITURE	879 661	1 198 454	1 570 059	1 597 490	1 647 490	1 590 259	1 669 772	1 753 261
5100	TOTAL INDIRECT OPERATING EXPENDITURE	879 661	1 198 454	1 570 059	1 597 490	1 647 490	1 590 259	1 669 772	1 753 261
5200	TOTAL OPERATING EXPENDITURE	879 661	1 198 454	1 570 059	1 597 490	1 647 490	1 590 259	1 669 772	1 753 261
5400	OPERATING SURPLUS/(DEFICIT)	-879 661	-1 198 454	-1 570 059	-1 597 490	-1 647 490	-1 590 259	-1 669 772	-1 753 261
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-879 661	-1 198 454	-1 570 059	-1 597 490	-1 647 490	-1 590 259	-1 669 772	-1 753 261
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-879 661	-1 198 454	-1 570 059	-1 597 490	-1 647 490	-1 590 259	-1 669 772	-1 753 261
6700	CHANGE TO UNAPPROPRIATED SURPLUS/(DEFICT)	-879 661	-1 198 454	-1 570 059	-1 597 490	-1 647 490	-1 590 259	-1 669 772	-1 753 261

Health - Clinics



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	521 150	0	0	0	0	0	0	0
200010	SALARIES & WAGES	495 384	0	0	0	0	0	0	0
200020	LEAVE & SERVICE BONUS	24 214	0	0	0	0	0	0	0
200030	OVERTIME	1 552	0	0	0	0	0	0	0
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	70 307	0	0	0	0	0	0	0
200060	PENSION FUND CONTRIBUTIONS	64 563	0	0	0	0	0	0	0
200070	MEDICAL AID CONTRIBUTIONS	526	0	0	0	0	0	0	0
200080	SALGBC	193	0	0	0	0	0	0	0
200110	UNEMPLOYMENT INSURANCE FUND	5 026	0	0	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	1 116	0	0	0	0	0	0	0
260040	MATERIAL AND STOCK	1 116	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	592 573	0	0	0	0	0	0	0
5100	TOTAL INDIRECT OPERATING EXPENDITURE	592 573	0	0	0	0	0	0	0
5200	TOTAL OPERATING EXPENDITURE	592 573	0	0	0	0	0	0	0
5400	OPERATING SURPLUS/(DEFICIT)	-592 573	0	0	0	0	0	0	0
5600	OPERATING SURPLUS/(DEFICIT) AFTER TAX	-592 573	0	0	0	0	0	0	0
5900	SURPLUS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-592 573	0	0	0	0	0	0	0
6700	CHANGE TO UNAPPROPRIATED SURPLUS/(DEFICT)	-592 573	0	0	0	0	0	0	0

Community and Social Services



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0700	RENT OF FACILITIES AND EQUIPMENT	7 857	15 996	13 029	12 320	12 320	12 936	13 583	14 262
020040	LEASE OF TOWN HALL	7 857	15 996	13 029	12 320	12 320	12 936	13 583	14 262
1300	FINES	2 302	1 702	672	850	2 350	1 850	1 942	2 040
040010	FINES	452	78	355	350	350	350	368	386
060050	LOST BOOKS	1 850	1 624	317	500	2 000	1 500	1 575	1 654
1600	GRANTS AND SUBSIDIES OPERATING	0	250 000	0	0	0	0	0	0
055091	GRANT: DCSR LIBRARIES	0	250 000	0	0	0	0	0	0
1700	OTHER REVENUE	56 685	49 605	45 010	67 251	32 328	40 000	42 000	44 100
060002	ADVERTISEMENTS	1 300	1 190	3 474	0	0	0	0	0
060010	GRAVE RESERVATIONS	248	210	163	467	0	0	0	0
060020	BURIAL FEES	44 711	40 751	30 624	54 133	24 000	30 000	31 500	33 075
060030	TOMBSTONES	3 137	3 487	3 115	5 823	1 500	2 000	2 100	2 205
060040	MEMBERSHIP FEES	7 290	3 967	7 633	3 888	3 888	6 000	6 300	6 615
060071	PRINTING & PHOTOCOPIES	0	0	0	2 940	2 940	2 000	2 100	2 205
1900	TOTAL OPERATING REVENUE GENERATED	66 844	317 303	58 710	80 421	46 998	54 786	57 525	60 402
2100	TOTAL DIRECT OPERATING REVENUE	66 844	317 303	58 710	80 421	46 998	54 786	57 525	60 402
2800	TOTAL OPERATING REVENUE GENERATED	66 844	317 303	58 710	80 421	46 998	54 786	57 525	60 402
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	738 045	1 270 579	1 808 811	2 103 217	2 053 217	2 059 542	2 162 519	2 270 645
200010	SALARIES & WAGES	588 542	1 028 499	1 413 670	1 622 518	1 622 518	1 636 810	1 718 651	1 804 583
200020	LEAVE & SERVICE BONUS	49 547	71 869	114 019	135 208	135 208	136 401	143 221	150 382
200030	OVERTIME	10 823	67 070	114 291	131 000	81 000	72 000	75 600	79 380
200040	STANDBY & ALLOWANCES	0	1 863	1 449	0	0	0	0	0
200050	HOUSING ALLOWANCE & SUBSIDY	8 847	9 058	7 036	6 434	6 434	6 577	6 906	7 251
200105	CELLPHONE	0	0	0	6 408	6 408	12 600	13 230	13 892
200118	TRAVEL ALLOWANCE	80 286	92 220	158 345	201 649	201 649	195 154	204 912	215 157
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	137 257	273 840	371 856	470 457	470 457	455 432	478 204	502 114
200060	PENSION FUND CONTRIBUTIONS	122 308	213 760	291 119	356 954	356 954	360 098	378 103	397 008
200070	MEDICAL AID CONTRIBUTIONS	8 509	47 906	64 876	95 333	95 333	77 535	81 412	85 482
200080	SALGBC	373	776	857	1 082	1 082	1 082	1 136	1 193
200110	UNEMPLOYMENT INSURANCE FUND	6 068	11 398	15 004	17 088	17 088	16 717	17 553	18 430
3800	REPAIR AND MAINTENANCE ASSETS	98 954	149 352	158	321 860	271 750	217 760	228 648	240 080
235010	CEMETERY & GRAVE MAINTENANCE	61 879	9 996	0	59 290	59 290	60 000	63 000	66 150
235014	MAINTENANCE MUNICIPAL BUILDING	0	0	158	67 760	67 760	67 760	71 148	74 705
235030	GRAVE NUMBERS	4 240	74 634	0	84 700	84 700	50 000	52 500	55 125
235035	OFFICE EQUIPMENT & FURNITURE	196	0	0	0	0	0	0	0
235050	FENCES & GATES	32 639	527	0	0	0	0	0	0

Department Summary - Community and Social Services

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
235055	SIGNS & NOTICE BOARDS	0	64 195	0	110 110	60 000	40 000	42 000	44 100
4200	CONTRACTED SERVICES	2 068 648	2 080 981	2 567 279	2 663 496	2 663 496	2 663 496	2 796 671	2 936 504
260052	SECURITY	2 068 648	2 080 981	2 567 279	2 663 496	2 663 496	2 663 496	2 796 671	2 936 504
4300	GRANTS AND SUBSIDIES	0	215 096	0	0	0	0	0	0
305090	GRANT: DCSR LIBRARIES EXP	0	215 096	0	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	111 353	175 092	154 647	236 919	125 475	101 385	106 454	111 777
260002	SPORT EQUIPMENT	0	0	0	62 100	0	0	0	0
260005	LOST BOOKS	0	0	0	1 319	1 319	1 385	1 454	1 527
260012	SPORTS , ARTS & CULTURE	111 083	174 493	154 095	159 500	110 156	90 000	94 500	99 225
260040	MATERIAL AND STOCK	0	0	553	4 000	4 000	4 000	4 200	4 410
260075	POVERTY ALLEVIATION PROJECTS	270	0	0	0	0	0	0	0
305010	INTERN CAP: FURNITURE & EQUIP	0	599	0	0	0	0	0	0
305020	INTERN CAP: MACHINERY & EQUIP	0	0	0	0	0	0	0	0
NEW 110	LIBRARY PROMOTIONS	0	0	0	5 000	5 000	4 000	4 200	4 410
NEW 11661	JOURNALS	0	0	0	5 000	5 000	2 000	2 100	2 205
4600	TOTAL DIRECT OPERATING EXPENDITURE	3 154 258	4 164 940	4 902 751	5 795 949	5 584 395	5 497 615	5 772 496	6 061 120
5100	TOTAL INDIRECT OPERATING EXPENDITURE	3 154 258	4 164 940	4 902 751	5 795 949	5 584 395	5 497 615	5 772 496	6 061 120
5200	TOTAL OPERATING EXPENDITURE	3 154 258	4 164 940	4 902 751	5 795 949	5 584 395	5 497 615	5 772 496	6 061 120
5400	OPERATING SURPLUS/(DEFICIT)	-3 087 414	-3 847 637	-4 844 041	-5 715 528	-5 537 397	-5 442 829	-5 714 970	-6 000 719
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-3 087 414	-3 847 637	-4 844 041	-5 715 528	-5 537 397	-5 442 829	-5 714 970	-6 000 719
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-3 087 414	-3 847 637	-4 844 041	-5 715 528	-5 537 397	-5 442 829	-5 714 970	-6 000 719
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-3 087 414	-3 847 637	-4 844 041	-5 715 528	-5 537 397	-5 442 829	-5 714 970	-6 000 719

Community and Social Services - Cemetery



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1700	OTHER REVENUE	48 095	44 449	33 903	60 423	25 500	32 000	33 600	35 280
060010	GRAVE RESERVATIONS	248	210	163	467	0	0	0	0
060020	BURIAL FEES	44 711	40 751	30 624	54 133	24 000	30 000	31 500	33 075
060030	TOMBSTONES	3 137	3 487	3 115	5 823	1 500	2 000	2 100	2 205
1900	TOTAL OPERATING REVENUE GENERATED	48 095	44 449	33 903	60 423	25 500	32 000	33 600	35 280
2100	TOTAL DIRECT OPERATING REVENUE	48 095	44 449	33 903	60 423	25 500	32 000	33 600	35 280
2800	TOTAL OPERATING REVENUE GENERATED	48 095	44 449	33 903	60 423	25 500	32 000	33 600	35 280
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	88 549	243 481	373 138	385 371	415 371	422 096	443 201	465 361
200010	SALARIES & WAGES	80 265	213 299	309 219	338 189	338 189	352 704	370 339	388 856
200020	LEAVE & SERVICE BONUS	6 701	7 532	26 388	28 182	28 182	29 392	30 862	32 405
200030	OVERTIME	1 582	22 650	37 531	19 000	49 000	40 000	42 000	44 100
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	18 660	52 607	71 872	82 254	82 254	85 721	90 007	94 507
200060	PENSION FUND CONTRIBUTIONS	17 692	47 402	67 729	74 401	74 401	77 595	81 475	85 548
200070	MEDICAL AID CONTRIBUTIONS	0	2 493	0	3 845	3 845	3 780	3 969	4 167
200080	SALGBC	83	210	287	295	295	295	310	325
200110	UNEMPLOYMENT INSURANCE FUND	886	2 502	3 856	3 713	3 713	4 051	4 254	4 466
3800	REPAIR AND MAINTENANCE ASSETS	66 119	85 157	0	143 990	143 990	110 000	115 500	121 275
235010	CEMETERY & GRAVE MAINTENANCE	61 879	9 996	0	59 290	59 290	60 000	63 000	66 150
235030	GRAVE NUMBERS	4 240	74 634	0	84 700	84 700	50 000	52 500	55 125
235050	FENCES & GATES	0	527	0	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	0	0	0	0	0	0	0	0
305020	INTERN CAP: MACHINERY & EQUIP	0	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	173 328	381 245	445 010	611 615	641 615	617 817	648 708	681 143
5100	TOTAL INDIRECT OPERATING EXPENDITURE	173 328	381 245	445 010	611 615	641 615	617 817	648 708	681 143
5200	TOTAL OPERATING EXPENDITURE	173 328	381 245	445 010	611 615	641 615	617 817	648 708	681 143
5400	OPERATING SURPLUS/(DEFICIT)	-125 233	-336 796	-411 107	-551 192	-616 115	-585 817	-615 108	-645 863
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-125 233	-336 796	-411 107	-551 192	-616 115	-585 817	-615 108	-645 863
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-125 233	-336 796	-411 107	-551 192	-616 115	-585 817	-615 108	-645 863
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-125 233	-336 796	-411 107	-551 192	-616 115	-585 817	-615 108	-645 863

Community and Social Services - Library



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1300	FINES	2 302	1 702	672	850	2 350	1 850	1 942	2 040
040010	FINES	452	78	355	350	350	350	368	386
060050	LOST BOOKS	1 850	1 624	317	500	2 000	1 500	1 575	1 654
1600	GRANTS AND SUBSIDIES OPERATING	0	250 000	0	0	0	0	0	0
055091	GRANT: DCSR LIBRARIES	0	250 000	0	0	0	0	0	0
1700	OTHER REVENUE	7 290	3 967	7 633	6 828	6 828	8 000	8 400	8 820
060040	MEMBERSHIP FEES	7 290	3 967	7 633	3 888	3 888	6 000	6 300	6 615
060071	PRINTING & PHOTOCOPIES	0	0	0	2 940	2 940	2 000	2 100	2 205
1900	TOTAL OPERATING REVENUE GENERATED	9 592	255 668	8 305	7 678	9 178	9 850	10 342	10 860
2100	TOTAL DIRECT OPERATING REVENUE	9 592	255 668	8 305	7 678	9 178	9 850	10 342	10 860
2800	TOTAL OPERATING REVENUE GENERATED	9 592	255 668	8 305	7 678	9 178	9 850	10 342	10 860
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	273 939	297 404	418 538	440 525	440 525	459 349	482 316	506 432
200010	SALARIES & WAGES	247 529	275 419	392 662	404 793	404 793	422 168	443 276	465 440
200020	LEAVE & SERVICE BONUS	24 751	22 147	25 876	33 732	33 732	35 181	36 940	38 787
200030	OVERTIME	1 659	-162	0	2 000	2 000	2 000	2 100	2 205
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	64 787	81 727	105 798	125 895	125 895	132 215	138 826	145 767
200060	PENSION FUND CONTRIBUTIONS	53 339	58 912	75 849	89 055	89 055	92 877	97 521	102 397
200070	MEDICAL AID CONTRIBUTIONS	8 509	19 576	25 643	31 776	31 776	34 151	35 859	37 651
200080	SALGBC	200	225	221	246	246	246	258	271
200110	UNEMPLOYMENT INSURANCE FUND	2 739	3 014	4 086	4 818	4 818	4 941	5 188	5 447
3800	REPAIR AND MAINTENANCE ASSETS	196	0	0	0	0	0	0	0
235035	OFFICE EQUIPMENT & FURNITURE	196	0	0	0	0	0	0	0
4300	GRANTS AND SUBSIDIES	0	215 096	0	0	0	0	0	0
305090	GRANT: DCSR LIBRARIES EXP	0	215 096	0	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	0	599	0	11 319	11 319	7 385	7 754	8 142
260005	LOST BOOKS	0	0	0	1 319	1 319	1 385	1 454	1 527
305010	INTERN CAP: FURNITURE & EQUIP	0	599	0	0	0	0	0	0
NEW 110	LIBRARY PROMOTIONS	0	0	0	5 000	5 000	4 000	4 200	4 410
NEW 11661	JOURNALS	0	0	0	5 000	5 000	2 000	2 100	2 205
4600	TOTAL DIRECT OPERATING EXPENDITURE	338 923	594 826	524 337	577 739	577 739	598 949	628 896	660 341
5100	TOTAL INDIRECT OPERATING EXPENDITURE	338 923	594 826	524 337	577 739	577 739	598 949	628 896	660 341
5200	TOTAL OPERATING EXPENDITURE	338 923	594 826	524 337	577 739	577 739	598 949	628 896	660 341
5400	OPERATING SURPLUS/(DEFICIT)	-329 331	-339 158	-516 032	-570 061	-568 561	-589 099	-618 554	-649 481
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-329 331	-339 158	-516 032	-570 061	-568 561	-589 099	-618 554	-649 481
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-329 331	-339 158	-516 032	-570 061	-568 561	-589 099	-618 554	-649 481

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-329 331	-339 158	-516 032	-570 061	-568 561	-589 099	-618 554	-649 481

Community and Social Services - Community Services



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0700	RENT OF FACILITIES AND EQUIPMENT	7 857	15 996	13 029	12 320	12 320	12 936	13 583	14 262
020040	LEASE OF TOWN HALL	7 857	15 996	13 029	12 320	12 320	12 936	13 583	14 262
1700	OTHER REVENUE	1 300	1 190	3 474	0	0	0	0	0
060002	ADVERTISEMENTS	1 300	1 190	3 474	0	0	0	0	0
1900	TOTAL OPERATING REVENUE GENERATED	9 157	17 186	16 503	12 320	12 320	12 936	13 583	14 262
2100	TOTAL DIRECT OPERATING REVENUE	9 157	17 186	16 503	12 320	12 320	12 936	13 583	14 262
2800	TOTAL OPERATING REVENUE GENERATED	9 157	17 186	16 503	12 320	12 320	12 936	13 583	14 262
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	375 557	729 694	1 017 135	1 277 321	1 197 321	1 178 097	1 237 002	1 298 852
200010	SALARIES & WAGES	260 748	539 781	711 789	879 536	879 536	861 938	905 035	950 287
200020	LEAVE & SERVICE BONUS	18 094	42 190	61 755	73 294	73 294	71 828	75 420	79 191
200030	OVERTIME	7 581	44 582	76 761	110 000	30 000	30 000	31 500	33 075
200040	STANDBY & ALLOWANCES	0	1 863	1 449	0	0	0	0	0
200050	HOUSING ALLOWANCE & SUBSIDY	8 847	9 058	7 036	6 434	6 434	6 577	6 906	7 251
200105	CELLPHONE	0	0	0	6 408	6 408	12 600	13 230	13 892
200118	TRAVEL ALLOWANCE	80 286	92 220	158 345	201 649	201 649	195 154	204 912	215 157
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	53 810	139 506	194 185	262 308	262 308	237 496	249 371	261 839
200060	PENSION FUND CONTRIBUTIONS	51 277	107 446	147 542	193 498	193 498	189 626	199 107	209 063
200070	MEDICAL AID CONTRIBUTIONS	0	25 837	39 233	59 712	59 712	39 604	41 584	43 663
200080	SALGBC	90	341	349	541	541	541	568	596
200110	UNEMPLOYMENT INSURANCE FUND	2 443	5 882	7 063	8 557	8 557	7 725	8 111	8 517
3800	REPAIR AND MAINTENANCE ASSETS	32 639	64 195	158	177 870	127 760	107 760	113 148	118 805
235014	MAINTENANCE MUNICIPAL BUILDING	0	0	158	67 760	67 760	67 760	71 148	74 705
235050	FENCES & GATES	32 639	0	0	0	0	0	0	0
235055	SIGNS & NOTICE BOARDS	0	64 195	0	110 110	60 000	40 000	42 000	44 100
4200	CONTRACTED SERVICES	2 068 648	2 080 981	2 567 279	2 663 496	2 663 496	2 663 496	2 796 671	2 936 504
260052	SECURITY	2 068 648	2 080 981	2 567 279	2 663 496	2 663 496	2 663 496	2 796 671	2 936 504
4400	GENERAL EXPENSES OTHER	111 353	174 493	154 647	225 600	114 156	94 000	98 700	103 635
260002	SPORT EQUIPMENT	0	0	0	62 100	0	0	0	0
260012	SPORTS , ARTS & CULTURE	111 083	174 493	154 095	159 500	110 156	90 000	94 500	99 225
260040	MATERIAL AND STOCK	0	0	553	4 000	4 000	4 000	4 200	4 410
260075	POVERTY ALLEVIATION PROJECTS	270	0	0	0	0	0	0	0
305010	INTERN CAP: FURNITURE & EQUIP	0	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	2 642 007	3 188 868	3 933 405	4 606 595	4 365 041	4 280 849	4 494 892	4 719 636
5100	TOTAL INDIRECT OPERATING EXPENDITURE	2 642 007	3 188 868	3 933 405	4 606 595	4 365 041	4 280 849	4 494 892	4 719 636
5200	TOTAL OPERATING EXPENDITURE	2 642 007	3 188 868	3 933 405	4 606 595	4 365 041	4 280 849	4 494 892	4 719 636
5400	OPERATING SURPLUS/(DEFICIT)	-2 632 850	-3 171 683	-3 916 902	-4 594 275	-4 352 721	-4 267 913	-4 481 309	-4 705 374

Line Items - Community Services

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
5600	OPERATING SURPLUS/(DEFICIT) AFTER TAX	-2 632 850	-3 171 683	-3 916 902	-4 594 275	-4 352 721	-4 267 913	-4 481 309	-4 705 374
5900	SURPLUS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-2 632 850	-3 171 683	-3 916 902	-4 594 275	-4 352 721	-4 267 913	-4 481 309	-4 705 374
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-2 632 850	-3 171 683	-3 916 902	-4 594 275	-4 352 721	-4 267 913	-4 481 309	-4 705 374

Housing



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	0	0	0	0	0	0	0	0
5100	TOTAL INDIRECT OPERATING EXPENDITURE	0	0	0	0	0	0	0	0
5200	TOTAL OPERATING EXPENDITURE	0	0	0	0	0	0	0	0
5400	OPERATING SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	0	0	0	0	0	0	0	0
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	0	0	0	0	0	0	0	0
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	0	0	0	0	0	0	0	0

Public Safety



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1700	OTHER REVENUE	0	0	1 343 298	30 000	30 000	10 000	10 500	11 025
060003	DONATIONS SPORT, ART, CULTURE	0	0	1 343 298	0	0	0	0	0
060070	FIRE FIGHTING SERVICES	0	0	0	30 000	30 000	10 000	10 500	11 025
1900	TOTAL OPERATING REVENUE GENERATED	0	0	1 343 298	30 000	30 000	10 000	10 500	11 025
2100	TOTAL DIRECT OPERATING REVENUE	0	0	1 343 298	30 000	30 000	10 000	10 500	11 025
2800	TOTAL OPERATING REVENUE GENERATED	0	0	1 343 298	30 000	30 000	10 000	10 500	11 025
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	203 430	613 477	931 155	1 386 006	1 406 706	1 131 483	1 188 057	1 247 460
200010	SALARIES & WAGES	162 517	459 358	689 894	947 256	947 256	778 498	817 423	858 294
200020	LEAVE & SERVICE BONUS	7 983	22 780	31 307	78 938	78 938	64 875	68 119	71 525
200030	OVERTIME	17 923	36 545	107 032	80 000	80 000	100 000	105 000	110 250
200040	STANDBY & ALLOWANCES	0	17 768	47 684	34 155	34 155	35 863	37 656	39 539
200100	PROTECTIVE CLOTHING	15 007	22 243	0	162 000	162 000	70 000	73 500	77 175
200105	CELLPHONE	0	0	0	6 408	6 408	6 300	6 615	6 946
200118	TRAVEL ALLOWANCE	0	21 051	55 237	77 249	77 249	75 947	79 744	83 732
260063	CONTRACT WORKERS	0	33 733	0	0	20 700	0	0	0
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	25 098	80 025	110 142	254 496	254 496	46 123	48 429	50 851
200060	PENSION FUND CONTRIBUTIONS	23 595	60 835	81 616	207 291	207 291	17 120	17 976	18 875
200070	MEDICAL AID CONTRIBUTIONS	0	14 732	20 375	37 746	37 746	19 240	20 202	21 212
200080	SALGBC	86	143	193	492	492	492	517	542
200110	UNEMPLOYMENT INSURANCE FUND	1 416	4 315	7 958	8 967	8 967	9 271	9 735	10 221
3800	REPAIR AND MAINTENANCE ASSETS	115 263	177 330	195 522	243 936	243 936	205 000	215 250	226 013
235035	OFFICE EQUIPMENT & FURNITURE	0	0	0	8 470	8 470	30 000	31 500	33 075
235038	SERVICE OF FIRE EXTINGUISHERS	0	29 601	26 280	42 350	42 350	40 000	42 000	44 100
235040	MACHINERY & EQUIPMENT	9 517	16 671	42 431	57 596	57 596	60 000	63 000	66 150
235050	FENCES & GATES	0	0	0	0	0	0	0	0
235065	VEHICLE ACCOUNT	105 746	131 058	126 811	135 520	135 520	75 000	78 750	82 688
4200	CONTRACTED SERVICES	0	0	0	20 700	0	0	0	0
235060	CONTRACT WORKERS	0	0	0	20 700	0	0	0	0
4400	GENERAL EXPENSES OTHER	0	23 886	14 892	31 080	31 080	89 185	93 644	98 326
260025	FIREBREAKS	0	0	0	5 000	5 000	26 250	27 563	28 941
260040	MATERIAL AND STOCK	0	23 886	14 892	25 000	25 000	21 735	22 822	23 963
260097	LICENCE FEES: VEHICLES	0	0	0	1 080	1 080	1 200	1 260	1 323
305010	INTERN CAP: FURNITURE & EQUIP	0	0	0	0	0	0	0	0
new1235	FIRE HOSES & BRANCHES	0	0	0	0	0	40 000	42 000	44 100
4600	TOTAL DIRECT OPERATING EXPENDITURE	343 791	894 718	1 251 712	1 936 218	1 936 218	1 471 791	1 545 380	1 622 649
5100	TOTAL INDIRECT OPERATING EXPENDITURE	343 791	894 718	1 251 712	1 936 218	1 936 218	1 471 791	1 545 380	1 622 649

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
5200	TOTAL OPERATING EXPENDITURE	343 791	894 718	1 251 712	1 936 218	1 936 218	1 471 791	1 545 380	1 622 649
5400	OPERATING SURPLUS/(DEFICIT)	-343 791	-894 718	91 586	-1 906 218	-1 906 218	-1 461 791	-1 534 880	-1 611 624
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-343 791	-894 718	91 586	-1 906 218	-1 906 218	-1 461 791	-1 534 880	-1 611 624
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-343 791	-894 718	91 586	-1 906 218	-1 906 218	-1 461 791	-1 534 880	-1 611 624
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-343 791	-894 718	91 586	-1 906 218	-1 906 218	-1 461 791	-1 534 880	-1 611 624

Public Safety - Fire Brigade



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1700	OTHER REVENUE	0	0	1 343 298	30 000	30 000	10 000	10 500	11 025
060003	DONATIONS SPORT, ART, CULTURE	0	0	1 343 298	0	0	0	0	0
060070	FIRE FIGHTING SERVICES	0	0	0	30 000	30 000	10 000	10 500	11 025
1900	TOTAL OPERATING REVENUE GENERATED	0	0	1 343 298	30 000	30 000	10 000	10 500	11 025
2100	TOTAL DIRECT OPERATING REVENUE	0	0	1 343 298	30 000	30 000	10 000	10 500	11 025
2800	TOTAL OPERATING REVENUE GENERATED	0	0	1 343 298	30 000	30 000	10 000	10 500	11 025
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	203 430	613 477	931 155	1 386 006	1 406 706	1 131 483	1 188 057	1 247 460
200010	SALARIES & WAGES	162 517	459 358	689 894	947 256	947 256	778 498	817 423	858 294
200020	LEAVE & SERVICE BONUS	7 983	22 780	31 307	78 938	78 938	64 875	68 119	71 525
200030	OVERTIME	17 923	36 545	107 032	80 000	80 000	100 000	105 000	110 250
200040	STANDBY & ALLOWANCES	0	17 768	47 684	34 155	34 155	35 863	37 656	39 539
200100	PROTECTIVE CLOTHING	15 007	22 243	0	162 000	162 000	70 000	73 500	77 175
200105	CELLPHONE	0	0	0	6 408	6 408	6 300	6 615	6 946
200118	TRAVEL ALLOWANCE	0	21 051	55 237	77 249	77 249	75 947	79 744	83 732
260063	CONTRACT WORKERS	0	33 733	0	0	20 700	0	0	0
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	25 098	80 025	110 142	254 496	254 496	46 123	48 429	50 851
200060	PENSION FUND CONTRIBUTIONS	23 595	60 835	81 616	207 291	207 291	17 120	17 976	18 875
200070	MEDICAL AID CONTRIBUTIONS	0	14 732	20 375	37 746	37 746	19 240	20 202	21 212
200080	SALGBC	86	143	193	492	492	492	517	542
200110	UNEMPLOYMENT INSURANCE FUND	1 416	4 315	7 958	8 967	8 967	9 271	9 735	10 221
3800	REPAIR AND MAINTENANCE ASSETS	115 263	177 330	195 522	243 936	243 936	205 000	215 250	226 013
235035	OFFICE EQUIPMENT & FURNITURE	0	0	0	8 470	8 470	30 000	31 500	33 075
235038	SERVICE OF FIRE EXTINGUISHERS	0	29 601	26 280	42 350	42 350	40 000	42 000	44 100
235040	MACHINERY & EQUIPMENT	9 517	16 671	42 431	57 596	57 596	60 000	63 000	66 150
235050	FENCES & GATES	0	0	0	0	0	0	0	0
235065	VEHICLE ACCOUNT	105 746	131 058	126 811	135 520	135 520	75 000	78 750	82 688
4200	CONTRACTED SERVICES	0	0	0	20 700	0	0	0	0
235060	CONTRACT WORKERS	0	0	0	20 700	0	0	0	0
4400	GENERAL EXPENSES OTHER	0	23 886	14 892	31 080	31 080	89 185	93 644	98 326
260025	FIREBREAKS	0	0	0	5 000	5 000	26 250	27 563	28 941
260040	MATERIAL AND STOCK	0	23 886	14 892	25 000	25 000	21 735	22 822	23 963
260097	LICENCE FEES: VEHICLES	0	0	0	1 080	1 080	1 200	1 260	1 323
305010	INTERN CAP: FURNITURE & EQUIP	0	0	0	0	0	0	0	0
new1235	FIRE HOSES & BRANCHES	0	0	0	0	0	40 000	42 000	44 100
4600	TOTAL DIRECT OPERATING EXPENDITURE	343 791	894 718	1 251 712	1 936 218	1 936 218	1 471 791	1 545 380	1 622 649
5100	TOTAL INDIRECT OPERATING EXPENDITURE	343 791	894 718	1 251 712	1 936 218	1 936 218	1 471 791	1 545 380	1 622 649

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
5200	TOTAL OPERATING EXPENDITURE	343 791	894 718	1 251 712	1 936 218	1 936 218	1 471 791	1 545 380	1 622 649
5400	OPERATING SURPLUS/(DEFICIT)	-343 791	-894 718	91 586	-1 906 218	-1 906 218	-1 461 791	-1 534 880	-1 611 624
5600	OPERATING SURPLUS/(DEFICIT) AFTER TAX	-343 791	-894 718	91 586	-1 906 218	-1 906 218	-1 461 791	-1 534 880	-1 611 624
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-343 791	-894 718	91 586	-1 906 218	-1 906 218	-1 461 791	-1 534 880	-1 611 624
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-343 791	-894 718	91 586	-1 906 218	-1 906 218	-1 461 791	-1 534 880	-1 611 624

Sports and Recreation



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0700	RENT OF FACILITIES AND EQUIPMENT	69 508	61 063	128 130	164 060	164 060	136 735	143 572	150 750
020060	RENTAL CHALETs	52 758	42 706	98 113	129 074	129 074	100 000	105 000	110 250
060074	SITE FEES CARAVAN & CAMPING	16 750	18 357	30 018	34 986	34 986	36 735	38 572	40 500
1400	LICENCE AND PERMITS	13 262	12 314	33 957	38 790	38 790	40 729	42 765	44 904
045010	ANGLING PERMITS	13 262	12 314	33 957	38 790	38 790	40 729	42 765	44 904
1700	OTHER REVENUE	3 175	5 263	8 012	6 496	6 496	7 500	7 875	8 269
060001	ADMISSION FEES	554	0	0	0	0	0	0	0
060072b	DAY VISITORS	2 621	5 263	8 012	6 496	6 496	7 500	7 875	8 269
1900	TOTAL OPERATING REVENUE GENERATED	85 946	78 640	170 099	209 346	209 346	184 964	194 212	203 923
2100	TOTAL DIRECT OPERATING REVENUE	85 946	78 640	170 099	209 346	209 346	184 964	194 212	203 923
2800	TOTAL OPERATING REVENUE GENERATED	85 946	78 640	170 099	209 346	209 346	184 964	194 212	203 923
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	1 783 497	1 775 126	2 262 637	3 088 041	2 908 041	2 967 125	3 115 482	3 271 256
200010	SALARIES & WAGES	1 493 082	1 516 175	1 988 005	2 527 867	2 527 867	2 577 582	2 706 461	2 841 784
200020	LEAVE & SERVICE BONUS	124 235	127 634	153 611	210 655	210 655	214 799	225 538	236 815
200030	OVERTIME	116 301	125 314	115 018	145 000	65 000	100 000	105 000	110 250
200040	STANDBY & ALLOWANCES	4 761	6 003	6 003	4 519	4 519	4 745	4 982	5 231
200100	PROTECTIVE CLOTHING	45 119	0	0	200 000	100 000	70 000	73 500	77 175
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	401 621	460 519	573 357	807 264	819 264	812 988	853 637	896 319
200060	PENSION FUND CONTRIBUTIONS	323 109	333 645	427 415	553 636	553 636	563 781	591 970	621 569
200070	MEDICAL AID CONTRIBUTIONS	59 504	106 929	120 201	221 777	233 777	217 409	228 279	239 693
200080	SALGBC	1 463	1 448	1 788	2 115	2 115	2 066	2 169	2 278
200110	UNEMPLOYMENT INSURANCE FUND	17 544	18 498	23 953	29 736	29 736	29 732	31 219	32 780
3800	REPAIR AND MAINTENANCE ASSETS	117 659	196 338	133 840	166 695	227 195	144 914	152 160	159 768
235015	BUILDINGS ELECTRICAL MATERIAL	0	4 065	3 375	16 940	16 940	7 000	7 350	7 718
235020	TOOL REPLACEMENT	19 683	7 600	5 975	12 705	12 705	13 340	14 007	14 707
235025	BUILDINGS CIVIL ENG MATERIAL	390	9 218	56	16 940	16 940	8 000	8 400	8 820
235040	MACHINERY & EQUIPMENT	82 804	117 782	90 995	76 230	126 230	78 000	81 900	85 995
235050	FENCES & GATES	269	0	0	0	0	0	0	0
235065	VEHICLE ACCOUNT	14 513	40 000	33 440	33 880	33 880	35 574	37 353	39 220
235113	DEFORESTATION STUMP REMOVAL	0	17 673	0	0	0	0	0	0
NEW 11657	MAINTENANCE SWIMMING POOL	0	0	0	10 000	10 000	0	0	0
3900	INTEREST EXPENSE EXTERNAL BORROWINGS	223 983	242 542	57 780	218 902	218 901	207 150	217 508	228 383
270010	INTEREST	223 983	242 542	57 780	218 902	218 901	207 150	217 508	228 383
4200	CONTRACTED SERVICES	0	23 900	7 602	86 730	40 000	56 230	59 042	61 994
235060	CONTRACT WORKERS	0	0	0	10 500	0	0	0	0
235080	CONTRACT: PRUNE/PLANT TREES	0	23 900	7 602	76 230	40 000	56 230	59 042	61 994

Department Summary - Sports and Recreation

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
4400	GENERAL EXPENSES OTHER	9 108	62 668	2 001	35 000	55 000	29 000	30 450	31 973
260018	CHEMICALS	70	0	0	0	0	0	0	0
260040	MATERIAL AND STOCK	4 145	658	915	15 000	15 000	5 000	5 250	5 513
260043	WEED KILLER	4 893	12 800	0	20 000	20 000	21 000	22 050	23 153
260050	CLEANSING MATERIALS	0	0	0	0	0	3 000	3 150	3 308
305020	INTERN CAP: MACHINERY & EQUIP	0	49 210	1 085	0	20 000	0	0	0
305022	VEHICLES	0	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	2 535 868	2 761 092	3 037 216	4 402 632	4 268 401	4 217 407	4 428 278	4 649 692
5100	TOTAL INDIRECT OPERATING EXPENDITURE	2 535 868	2 761 092	3 037 216	4 402 632	4 268 401	4 217 407	4 428 278	4 649 692
5200	TOTAL OPERATING EXPENDITURE	2 535 868	2 761 092	3 037 216	4 402 632	4 268 401	4 217 407	4 428 278	4 649 692
5400	OPERATING SURPLUS/(DEFICIT)	-2 449 923	-2 682 452	-2 867 117	-4 193 286	-4 059 055	-4 032 443	-4 234 066	-4 445 769
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-2 449 923	-2 682 452	-2 867 117	-4 193 286	-4 059 055	-4 032 443	-4 234 066	-4 445 769
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-2 449 923	-2 682 452	-2 867 117	-4 193 286	-4 059 055	-4 032 443	-4 234 066	-4 445 769
6700	CHANGE TO UNAPPROPRIATED SURPLUS/(DEFICT)	-2 449 923	-2 682 452	-2 867 117	-4 193 286	-4 059 055	-4 032 443	-4 234 066	-4 445 769

Sports and Recreation - Parks and Chalets



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0700	RENT OF FACILITIES AND EQUIPMENT	69 508	61 063	128 130	164 060	164 060	136 735	143 572	150 750
020060	RENTAL CHALETs	52 758	42 706	98 113	129 074	129 074	100 000	105 000	110 250
060074	SITE FEES CARAVAN & CAMPING	16 750	18 357	30 018	34 986	34 986	36 735	38 572	40 500
1400	LICENCE AND PERMITS	13 262	12 314	33 957	38 790	38 790	40 729	42 765	44 904
045010	ANGLING PERMITS	13 262	12 314	33 957	38 790	38 790	40 729	42 765	44 904
1700	OTHER REVENUE	2 621	5 263	8 012	6 496	6 496	7 500	7 875	8 269
060072b	DAY VISITORS	2 621	5 263	8 012	6 496	6 496	7 500	7 875	8 269
1900	TOTAL OPERATING REVENUE GENERATED	85 392	78 640	170 099	209 346	209 346	184 964	194 212	203 923
2100	TOTAL DIRECT OPERATING REVENUE	85 392	78 640	170 099	209 346	209 346	184 964	194 212	203 923
2800	TOTAL OPERATING REVENUE GENERATED	85 392	78 640	170 099	209 346	209 346	184 964	194 212	203 923
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	117 877	90 574	175 997	137 124	137 124	157 365	165 234	173 495
200010	SALARIES & WAGES	94 582	83 448	159 916	112 730	112 730	117 568	123 446	129 619
200020	LEAVE & SERVICE BONUS	6 701	3 766	13 194	9 394	9 394	9 797	10 287	10 802
200030	OVERTIME	16 594	3 360	2 888	15 000	15 000	30 000	31 500	33 075
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	22 860	27 109	43 106	27 307	39 307	28 669	30 102	31 608
200060	PENSION FUND CONTRIBUTIONS	20 640	18 569	30 856	24 800	24 800	25 865	27 158	28 516
200070	MEDICAL AID CONTRIBUTIONS	958	7 498	10 117	1 282	13 282	1 260	1 323	1 389
200080	SALGBC	83	83	148	98	98	98	103	108
200110	UNEMPLOYMENT INSURANCE FUND	1 179	959	1 986	1 127	1 127	1 446	1 518	1 594
3800	REPAIR AND MAINTENANCE ASSETS	390	30 956	3 430	33 880	33 880	15 000	15 750	16 538
235015	BUILDINGS ELECTRICAL MATERIAL	0	4 065	3 375	16 940	16 940	7 000	7 350	7 718
235025	BUILDINGS CIVIL ENG MATERIAL	390	9 218	56	16 940	16 940	8 000	8 400	8 820
235113	DEFORESTATION STUMP REMOVAL	0	17 673	0	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	4 145	658	915	15 000	15 000	5 000	5 250	5 513
260040	MATERIAL AND STOCK	4 145	658	915	15 000	15 000	5 000	5 250	5 513
4600	TOTAL DIRECT OPERATING EXPENDITURE	145 272	149 297	223 449	213 311	225 311	206 034	216 336	227 153
5100	TOTAL INDIRECT OPERATING EXPENDITURE	145 272	149 297	223 449	213 311	225 311	206 034	216 336	227 153
5200	TOTAL OPERATING EXPENDITURE	145 272	149 297	223 449	213 311	225 311	206 034	216 336	227 153
5400	OPERATING SURPLUS/(DEFICIT)	-59 880	-70 657	-53 350	-3 965	-15 965	-21 070	-22 124	-23 230
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-59 880	-70 657	-53 350	-3 965	-15 965	-21 070	-22 124	-23 230
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-59 880	-70 657	-53 350	-3 965	-15 965	-21 070	-22 124	-23 230
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-59 880	-70 657	-53 350	-3 965	-15 965	-21 070	-22 124	-23 230

Sports and Recreation - Parks and Grounds



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	1 665 620	1 684 552	2 086 640	2 950 917	2 770 917	2 809 760	2 950 248	3 097 761
200010	SALARIES & WAGES	1 398 500	1 432 727	1 828 089	2 415 137	2 415 137	2 460 014	2 583 015	2 712 165
200020	LEAVE & SERVICE BONUS	117 533	123 868	140 417	201 261	201 261	205 001	215 251	226 014
200030	OVERTIME	99 707	121 954	112 130	130 000	50 000	70 000	73 500	77 175
200040	STANDBY & ALLOWANCES	4 761	6 003	6 003	4 519	4 519	4 745	4 982	5 231
200100	PROTECTIVE CLOTHING	45 119	0	0	200 000	100 000	70 000	73 500	77 175
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	378 761	433 409	530 251	779 957	779 957	784 319	823 535	864 712
200060	PENSION FUND CONTRIBUTIONS	302 469	315 075	396 559	528 836	528 836	537 916	564 812	593 052
200070	MEDICAL AID CONTRIBUTIONS	58 547	99 430	110 084	220 495	220 495	216 149	226 956	238 304
200080	SALGBC	1 380	1 365	1 640	2 017	2 017	1 968	2 066	2 170
200110	UNEMPLOYMENT INSURANCE FUND	16 365	17 539	21 967	28 609	28 609	28 286	29 700	31 185
3800	REPAIR AND MAINTENANCE ASSETS	117 079	165 382	130 410	122 815	172 815	126 914	133 260	139 923
235020	TOOL REPLACEMENT	19 683	7 600	5 975	12 705	12 705	13 340	14 007	14 707
235040	MACHINERY & EQUIPMENT	82 614	117 782	90 995	76 230	126 230	78 000	81 900	85 995
235050	FENCES & GATES	269	0	0	0	0	0	0	0
235065	VEHICLE ACCOUNT	14 513	40 000	33 440	33 880	33 880	35 574	37 353	39 220
3900	INTEREST EXPENSE EXTERNAL BORROWINGS	223 983	242 542	57 780	218 902	218 901	207 150	217 508	228 383
270010	INTEREST	223 983	242 542	57 780	218 902	218 901	207 150	217 508	228 383
4200	CONTRACTED SERVICES	0	23 900	7 602	76 230	40 000	56 230	59 042	61 994
235080	CONTRACT: PRUNE/PLANT TREES	0	23 900	7 602	76 230	40 000	56 230	59 042	61 994
4400	GENERAL EXPENSES OTHER	4 893	62 010	1 085	20 000	40 000	21 000	22 050	23 153
260043	WEED KILLER	4 893	12 800	0	20 000	20 000	21 000	22 050	23 153
305020	INTERN CAP: MACHINERY & EQUIP	0	49 210	1 085	0	20 000	0	0	0
305022	VEHICLES	0	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	2 390 336	2 611 795	2 813 767	4 168 821	4 022 590	4 005 373	4 205 642	4 415 924
5100	TOTAL INDIRECT OPERATING EXPENDITURE	2 390 336	2 611 795	2 813 767	4 168 821	4 022 590	4 005 373	4 205 642	4 415 924
5200	TOTAL OPERATING EXPENDITURE	2 390 336	2 611 795	2 813 767	4 168 821	4 022 590	4 005 373	4 205 642	4 415 924
5400	OPERATING SURPLUS/(DEFICIT)	-2 390 336	-2 611 795	-2 813 767	-4 168 821	-4 022 590	-4 005 373	-4 205 642	-4 415 924
5600	OPERATING SURPLUS/(DEFICIT) AFTER TAX	-2 390 336	-2 611 795	-2 813 767	-4 168 821	-4 022 590	-4 005 373	-4 205 642	-4 415 924
5900	SURPLUS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-2 390 336	-2 611 795	-2 813 767	-4 168 821	-4 022 590	-4 005 373	-4 205 642	-4 415 924
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-2 390 336	-2 611 795	-2 813 767	-4 168 821	-4 022 590	-4 005 373	-4 205 642	-4 415 924

Sports and Recreation - Swimming Pool



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1700	OTHER REVENUE	554	0	0	0	0	0	0	0
060001	ADMISSION FEES	554	0	0	0	0	0	0	0
1900	TOTAL OPERATING REVENUE GENERATED	554	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	554	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	554	0	0	0	0	0	0	0
3800	REPAIR AND MAINTENANCE ASSETS	190	0	0	10 000	20 500	3 000	3 150	3 308
235040	MACHINERY & EQUIPMENT	190	0	0	0	0	0	0	0
NEW 11657	MAINTENANCE SWIMMING POOL	0	0	0	10 000	10 000	0	0	0
4200	CONTRACTED SERVICES	0	0	0	10 500	0	0	0	0
235060	CONTRACT WORKERS	0	0	0	10 500	0	0	0	0
4400	GENERAL EXPENSES OTHER	70	0	0	0	0	3 000	3 150	3 308
260018	CHEMICALS	70	0	0	0	0	0	0	0
260050	CLEANSING MATERIALS	0	0	0	0	0	3 000	3 150	3 308
4600	TOTAL DIRECT OPERATING EXPENDITURE	260	0	0	20 500	20 500	6 000	6 300	6 615
5100	TOTAL INDIRECT OPERATING EXPENDITURE	260	0	0	20 500	20 500	6 000	6 300	6 615
5200	TOTAL OPERATING EXPENDITURE	260	0	0	20 500	20 500	6 000	6 300	6 615
5400	OPERATING SURPLUS/(DEFICIT)	294	0	0	-20 500	-20 500	-6 000	-6 300	-6 615
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	294	0	0	-20 500	-20 500	-6 000	-6 300	-6 615
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	294	0	0	-20 500	-20 500	-6 000	-6 300	-6 615
6700	CHANGE TO UNAPPROPRIATED SURPLUS/(DEFICT)	294	0	0	-20 500	-20 500	-6 000	-6 300	-6 615

Enviromental Protection



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	0	0	0	0	0	0	0	0
5100	TOTAL INDIRECT OPERATING EXPENDITURE	0	0	0	0	0	0	0	0
5200	TOTAL OPERATING EXPENDITURE	0	0	0	0	0	0	0	0
5400	OPERATING SURPLUS/(DEFICIT)	0	0	0	0	0	0	0	0
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	0	0	0	0	0	0	0	0
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	0	0	0	0	0	0	0	0
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	0	0	0	0	0	0	0	0

Waste Management



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0400	SERVICE CHARGES	4 646 554	4 256 719	5 322 221	5 466 555	5 466 555	5 739 882	6 026 876	6 328 220
010050	REFUSE REMOVAL SERVICES	4 646 554	4 256 719	5 322 221	5 466 555	5 466 555	5 739 882	6 026 876	6 328 220
1700	OTHER REVENUE	292	324	0	22 823	22 823	23 964	25 162	26 420
060060	SUNDRY REVENUE	16	0	0	0	0	0	0	0
060067	GARDEN/OTHER REFUSE REMOVEL	276	324	0	1 761	1 761	1 849	1 941	2 039
060091	CONTRIBUTION TO BULK SERVICE	0	0	0	21 062	21 062	22 115	23 221	24 382
1900	TOTAL OPERATING REVENUE GENERATED	4 646 847	4 257 043	5 322 221	5 489 378	5 489 378	5 763 846	6 052 038	6 354 640
2100	TOTAL DIRECT OPERATING REVENUE	4 646 847	4 257 043	5 322 221	5 489 378	5 489 378	5 763 846	6 052 038	6 354 640
2800	TOTAL OPERATING REVENUE GENERATED	4 646 847	4 257 043	5 322 221	5 489 378	5 489 378	5 763 846	6 052 038	6 354 640
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	2 975 774	3 364 713	3 945 439	5 099 402	5 099 402	4 858 792	5 101 732	5 356 819
200010	SALARIES & WAGES	2 599 489	2 807 782	3 282 612	4 225 106	4 225 106	3 994 965	4 194 713	4 404 449
200020	LEAVE & SERVICE BONUS	146 315	227 803	265 946	352 092	352 092	332 914	349 559	367 037
200030	OVERTIME	159 323	229 009	232 394	272 305	272 305	285 920	300 216	315 227
200040	STANDBY & ALLOWANCES	0	0	0	6 089	6 089	6 393	6 713	7 049
200100	PROTECTIVE CLOTHING	70 648	100 119	164 486	243 810	243 810	238 600	250 530	263 057
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	592 204	783 100	920 578	1 230 255	1 230 255	1 164 992	1 223 242	1 284 404
200060	PENSION FUND CONTRIBUTIONS	498 803	611 959	703 365	928 148	928 148	876 058	919 861	965 854
200070	MEDICAL AID CONTRIBUTIONS	64 733	134 701	175 053	250 204	250 204	241 577	253 656	266 339
200080	SALGBC	2 198	2 663	2 820	3 542	3 542	3 198	3 358	3 526
200110	UNEMPLOYMENT INSURANCE FUND	26 470	33 778	39 339	48 361	48 361	44 159	46 367	48 685
3800	REPAIR AND MAINTENANCE ASSETS	419 951	769 060	1 545 725	2 033 715	1 733 715	1 849 526	1 942 002	2 039 102
235020	TOOL REPLACEMENT	0	3 935	4 113	12 705	12 705	15 000	15 750	16 538
235050	FENCES & GATES	0	4 561	0	16 940	16 940	7 000	7 350	7 718
235055	SIGNS & NOTICE BOARDS	0	0	0	25 410	25 410	10 000	10 500	11 025
235057	REHABILITATION DUMPING SITE	208 957	651 241	1 229 616	1 699 150	1 399 150	1 577 526	1 656 402	1 739 222
235065	VEHICLE ACCOUNT	210 994	109 322	311 995	279 510	279 510	240 000	252 000	264 600
4200	CONTRACTED SERVICES	5 965	0	0	0	0	0	0	0
235060	CONTRACT WORKERS	5 965	0	0	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	468 362	611 169	116 746	748 647	728 647	969 620	1 018 101	1 069 006
260029	PURCHASE OF REFUSE BAGS	17 576	21 503	13 485	40 875	40 875	40 000	42 000	44 100
260040	MATERIAL AND STOCK	4 447	2 213	2 713	10 800	10 800	11 800	12 390	13 010
260097	LICENCE FEES: VEHICLES	25 785	44 342	100 548	100 000	80 000	96 000	100 800	105 840
305003	STREET BINS SPECIAL PROJECTS	0	0	0	0	0	15 000	15 750	16 538
305012	INTERN CAP: 2 TLB'S	0	0	0	0	0	180 000	189 000	198 450
305070	INDIGEND FUND	420 554	543 111	0	596 972	596 972	626 820	658 161	691 069
4600	TOTAL DIRECT OPERATING EXPENDITURE	4 462 256	5 528 042	6 528 487	9 112 020	8 792 019	8 842 930	9 285 077	9 749 331

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
5100	TOTAL INDIRECT OPERATING EXPENDITURE	4 462 256	5 528 042	6 528 487	9 112 020	8 792 019	8 842 930	9 285 077	9 749 331
5200	TOTAL OPERATING EXPENDITURE	4 462 256	5 528 042	6 528 487	9 112 020	8 792 019	8 842 930	9 285 077	9 749 331
5400	OPERATING SURPLUS/(DEFICIT)	184 591	-1 270 999	-1 206 266	-3 622 642	-3 302 641	-3 079 084	-3 233 039	-3 394 691
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	184 591	-1 270 999	-1 206 266	-3 622 642	-3 302 641	-3 079 084	-3 233 039	-3 394 691
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	184 591	-1 270 999	-1 206 266	-3 622 642	-3 302 641	-3 079 084	-3 233 039	-3 394 691
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	184 591	-1 270 999	-1 206 266	-3 622 642	-3 302 641	-3 079 084	-3 233 039	-3 394 691

Waste Management - Cleansing



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0400	SERVICE CHARGES	4 646 554	4 256 719	5 322 221	5 466 555	5 466 555	5 739 882	6 026 876	6 328 220
010050	REFUSE REMOVAL SERVICES	4 646 554	4 256 719	5 322 221	5 466 555	5 466 555	5 739 882	6 026 876	6 328 220
1700	OTHER REVENUE	292	324	0	22 823	22 823	23 964	25 162	26 420
060060	SUNDRY REVENUE	16	0	0	0	0	0	0	0
060067	GARDEN/OTHER REFUSE REMOVEL	276	324	0	1 761	1 761	1 849	1 941	2 039
060091	CONTRIBUTION TO BULK SERVICE	0	0	0	21 062	21 062	22 115	23 221	24 382
1900	TOTAL OPERATING REVENUE GENERATED	4 646 847	4 257 043	5 322 221	5 489 378	5 489 378	5 763 846	6 052 038	6 354 640
2100	TOTAL DIRECT OPERATING REVENUE	4 646 847	4 257 043	5 322 221	5 489 378	5 489 378	5 763 846	6 052 038	6 354 640
2800	TOTAL OPERATING REVENUE GENERATED	4 646 847	4 257 043	5 322 221	5 489 378	5 489 378	5 763 846	6 052 038	6 354 640
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	2 975 774	3 364 713	3 945 439	5 099 402	5 099 402	4 858 792	5 101 732	5 356 819
200010	SALARIES & WAGES	2 599 489	2 807 782	3 282 612	4 225 106	4 225 106	3 994 965	4 194 713	4 404 449
200020	LEAVE & SERVICE BONUS	146 315	227 803	265 946	352 092	352 092	332 914	349 559	367 037
200030	OVERTIME	159 323	229 009	232 394	272 305	272 305	285 920	300 216	315 227
200040	STANDBY & ALLOWANCES	0	0	0	6 089	6 089	6 393	6 713	7 049
200100	PROTECTIVE CLOTHING	70 648	100 119	164 486	243 810	243 810	238 600	250 530	263 057
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	592 204	783 100	920 578	1 230 255	1 230 255	1 164 992	1 223 242	1 284 404
200060	PENSION FUND CONTRIBUTIONS	498 803	611 959	703 365	928 148	928 148	876 058	919 861	965 854
200070	MEDICAL AID CONTRIBUTIONS	64 733	134 701	175 053	250 204	250 204	241 577	253 656	266 339
200080	SALGBC	2 198	2 663	2 820	3 542	3 542	3 198	3 358	3 526
200110	UNEMPLOYMENT INSURANCE FUND	26 470	33 778	39 339	48 361	48 361	44 159	46 367	48 685
3800	REPAIR AND MAINTENANCE ASSETS	419 951	769 060	1 545 725	2 033 715	1 733 715	1 849 526	1 942 002	2 039 102
235020	TOOL REPLACEMENT	0	3 935	4 113	12 705	12 705	15 000	15 750	16 538
235050	FENCES & GATES	0	4 561	0	16 940	16 940	7 000	7 350	7 718
235055	SIGNS & NOTICE BOARDS	0	0	0	25 410	25 410	10 000	10 500	11 025
235057	REHABILITATION DUMPING SITE	208 957	651 241	1 229 616	1 699 150	1 399 150	1 577 526	1 656 402	1 739 222
235065	VEHICLE ACCOUNT	210 994	109 322	311 995	279 510	279 510	240 000	252 000	264 600
4200	CONTRACTED SERVICES	5 965	0	0	0	0	0	0	0
235060	CONTRACT WORKERS	5 965	0	0	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	468 362	611 169	116 746	748 647	728 647	969 620	1 018 101	1 069 006
260029	PURCHASE OF REFUSE BAGS	17 576	21 503	13 485	40 875	40 875	40 000	42 000	44 100
260040	MATERIAL AND STOCK	4 447	2 213	2 713	10 800	10 800	11 800	12 390	13 010
260097	LICENCE FEES: VEHICLES	25 785	44 342	100 548	100 000	80 000	96 000	100 800	105 840
305003	STREET BINS SPECIAL PROJECTS	0	0	0	0	0	15 000	15 750	16 538
305012	INTERN CAP: 2 TLB'S	0	0	0	0	0	180 000	189 000	198 450
305070	INDIGEND FUND	420 554	543 111	0	596 972	596 972	626 820	658 161	691 069
4600	TOTAL DIRECT OPERATING EXPENDITURE	4 462 256	5 528 042	6 528 487	9 112 020	8 792 019	8 842 930	9 285 077	9 749 331

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
5100	TOTAL INDIRECT OPERATING EXPENDITURE	4 462 256	5 528 042	6 528 487	9 112 020	8 792 019	8 842 930	9 285 077	9 749 331
5200	TOTAL OPERATING EXPENDITURE	4 462 256	5 528 042	6 528 487	9 112 020	8 792 019	8 842 930	9 285 077	9 749 331
5400	OPERATING SURPLUS/(DEFICIT)	184 591	-1 270 999	-1 206 266	-3 622 642	-3 302 641	-3 079 084	-3 233 039	-3 394 691
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	184 591	-1 270 999	-1 206 266	-3 622 642	-3 302 641	-3 079 084	-3 233 039	-3 394 691
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	184 591	-1 270 999	-1 206 266	-3 622 642	-3 302 641	-3 079 084	-3 233 039	-3 394 691
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	184 591	-1 270 999	-1 206 266	-3 622 642	-3 302 641	-3 079 084	-3 233 039	-3 394 691

Waste Water Management



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0400	SERVICE CHARGES	4 705 239	4 827 977	5 585 368	6 392 214	6 392 214	6 711 825	7 047 416	7 399 787
010100	SEWERAGE SERVICES	4 705 239	4 827 977	5 585 368	6 392 214	6 392 214	6 711 825	7 047 416	7 399 787
1600	GRANTS AND SUBSIDIES OPERATING	698	0	1 129	0	0	0	0	0
055010	SUBSIDY	698	0	0	0	0	0	0	0
060091B	CONTRIBUTION TO BULK REFUSE	0	0	1 129	0	0	0	0	0
1700	OTHER REVENUE	27 597	12 742	17 178	25 984	25 984	27 283	28 647	30 080
010070	CONNECTION FEES	15 212	117	0	0	0	0	0	0
010080	OPEN BLOCKED SEWERAGES	12 385	12 625	17 178	25 984	25 984	27 283	28 647	30 080
1900	TOTAL OPERATING REVENUE GENERATED	4 733 534	4 840 719	5 603 675	6 418 198	6 418 198	6 739 108	7 076 063	7 429 866
2100	TOTAL DIRECT OPERATING REVENUE	4 733 534	4 840 719	5 603 675	6 418 198	6 418 198	6 739 108	7 076 063	7 429 866
2800	TOTAL OPERATING REVENUE GENERATED	4 733 534	4 840 719	5 603 675	6 418 198	6 418 198	6 739 108	7 076 063	7 429 866
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	2 229 989	2 641 930	2 971 252	3 347 916	3 347 917	3 402 821	3 572 962	3 751 610
200010	SALARIES & WAGES	1 547 769	1 805 347	2 053 673	2 365 344	2 365 344	2 408 084	2 528 488	2 654 913
200020	LEAVE & SERVICE BONUS	129 611	137 573	166 415	197 111	197 111	200 674	210 707	221 243
200030	OVERTIME	505 780	644 406	707 707	714 783	714 784	721 549	757 626	795 507
200040	STANDBY & ALLOWANCES	6 375	1 200	3 477	8 646	8 646	9 078	9 532	10 009
200050	HOUSING ALLOWANCE & SUBSIDY	5 412	4 258	4 258	4 548	4 548	4 471	4 695	4 929
200100	PROTECTIVE CLOTHING	35 042	49 146	35 722	57 484	57 484	58 965	61 913	65 009
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	435 940	497 848	546 435	659 035	659 035	662 835	695 977	730 776
200060	PENSION FUND CONTRIBUTIONS	332 430	397 835	443 436	518 952	518 952	526 104	552 409	580 030
200070	MEDICAL AID CONTRIBUTIONS	80 099	71 708	71 187	102 539	102 539	100 180	105 189	110 448
200080	SALGBC	1 473	1 748	1 845	2 017	2 017	1 968	2 066	2 170
200110	UNEMPLOYMENT INSURANCE FUND	21 937	26 558	29 967	35 527	35 527	34 583	36 312	38 128
3800	REPAIR AND MAINTENANCE ASSETS	192 329	345 788	375 329	236 139	366 139	462 593	485 723	510 009
235020	TOOL REPLACEMENT	14 305	19 076	8 756	25 410	25 410	14 050	14 753	15 490
235040	MACHINERY & EQUIPMENT	67 381	27 665	68 751	16 940	16 940	100 000	105 000	110 250
235059	RETICULATION NETWORK	76 829	95 691	53 828	84 700	134 700	150 000	157 500	165 375
235065	VEHICLE ACCOUNT	33 814	203 356	243 994	109 089	189 089	198 543	208 471	218 894
3900	INTEREST EXPENSE EXTERNAL BORROWINGS	215 939	256 934	64 584	212 094	212 094	212 094	222 699	233 834
270010	INTEREST	215 939	256 934	64 584	212 094	212 094	212 094	222 699	233 834
4400	GENERAL EXPENSES OTHER	342 904	656 325	0	633 846	533 846	1 217 753	1 278 641	1 342 573
260018	CHEMICALS	30 880	0	0	0	0	0	0	0
305020	INTERN CAP: MACHINERY & EQUIP	45 429	311 690	0	255 033	155 033	20 000	21 000	22 050
305070	INDIGEND FUND	266 595	344 635	0	378 813	378 813	397 753	417 641	438 523
NEW78	MAINTENANCE SEWERAGE PLANT	0	0	0	0	0	800 000	840 000	882 000
4600	TOTAL DIRECT OPERATING EXPENDITURE	3 417 101	4 398 825	3 957 599	5 089 030	5 119 031	5 958 096	6 256 001	6 568 801

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
5100	TOTAL INDIRECT OPERATING EXPENDITURE	3 417 101	4 398 825	3 957 599	5 089 030	5 119 031	5 958 096	6 256 001	6 568 801
5200	TOTAL OPERATING EXPENDITURE	3 417 101	4 398 825	3 957 599	5 089 030	5 119 031	5 958 096	6 256 001	6 568 801
5400	OPERATING SURPLUS/(DEFICIT)	1 316 432	441 895	1 646 076	1 329 168	1 299 167	781 012	820 063	861 066
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	1 316 432	441 895	1 646 076	1 329 168	1 299 167	781 012	820 063	861 066
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	1 316 432	441 895	1 646 076	1 329 168	1 299 167	781 012	820 063	861 066
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	1 316 432	441 895	1 646 076	1 329 168	1 299 167	781 012	820 063	861 066

Waste Water Management - Sewerage Services



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0400	SERVICE CHARGES	4 705 239	4 827 977	5 585 368	6 392 214	6 392 214	6 711 825	7 047 416	7 399 787
010100	SEWERAGE SERVICES	4 705 239	4 827 977	5 585 368	6 392 214	6 392 214	6 711 825	7 047 416	7 399 787
1600	GRANTS AND SUBSIDIES OPERATING	698	0	1 129	0	0	0	0	0
055010	SUBSIDY	698	0	0	0	0	0	0	0
060091B	CONTRIBUTION TO BULK REFUSE	0	0	1 129	0	0	0	0	0
1700	OTHER REVENUE	27 597	12 742	17 178	25 984	25 984	27 283	28 647	30 080
010070	CONNECTION FEES	15 212	117	0	0	0	0	0	0
010080	OPEN BLOCKED SEWERAGES	12 385	12 625	17 178	25 984	25 984	27 283	28 647	30 080
1900	TOTAL OPERATING REVENUE GENERATED	4 733 534	4 840 719	5 603 675	6 418 198	6 418 198	6 739 108	7 076 063	7 429 866
2100	TOTAL DIRECT OPERATING REVENUE	4 733 534	4 840 719	5 603 675	6 418 198	6 418 198	6 739 108	7 076 063	7 429 866
2800	TOTAL OPERATING REVENUE GENERATED	4 733 534	4 840 719	5 603 675	6 418 198	6 418 198	6 739 108	7 076 063	7 429 866
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	939 866	965 878	1 108 014	1 489 539	1 489 540	1 491 020	1 565 571	1 643 849
200010	SALARIES & WAGES	744 228	751 778	893 379	1 214 754	1 214 754	1 208 109	1 268 514	1 331 940
200020	LEAVE & SERVICE BONUS	63 079	58 625	67 842	101 229	101 229	100 676	105 710	110 995
200030	OVERTIME	107 946	129 682	124 485	135 293	135 294	142 059	149 162	156 620
200040	STANDBY & ALLOWANCES	6 375	1 200	3 477	8 646	8 646	9 078	9 532	10 009
200050	HOUSING ALLOWANCE & SUBSIDY	1 249	0	0	0	0	0	0	0
200100	PROTECTIVE CLOTHING	16 989	24 593	18 832	29 617	29 617	31 098	32 653	34 285
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	193 134	197 064	229 695	329 845	329 845	324 046	340 248	357 261
200060	PENSION FUND CONTRIBUTIONS	155 065	165 749	190 347	265 822	265 822	262 109	275 214	288 975
200070	MEDICAL AID CONTRIBUTIONS	28 105	20 988	27 430	47 258	47 258	45 831	48 123	50 529
200080	SALGBC	735	735	791	1 033	1 033	984	1 033	1 085
200110	UNEMPLOYMENT INSURANCE FUND	9 229	9 592	11 126	15 732	15 732	15 122	15 878	16 672
3800	REPAIR AND MAINTENANCE ASSETS	150 906	345 579	375 329	223 434	353 434	461 193	484 253	508 466
235020	TOOL REPLACEMENT	13 544	18 867	8 756	12 705	12 705	12 650	13 283	13 947
235040	MACHINERY & EQUIPMENT	26 719	27 665	68 751	16 940	16 940	100 000	105 000	110 250
235059	RETICULATION NETWORK	76 829	95 691	53 828	84 700	134 700	150 000	157 500	165 375
235065	VEHICLE ACCOUNT	33 814	203 356	243 994	109 089	189 089	198 543	208 471	218 894
3900	INTEREST EXPENSE EXTERNAL BORROWINGS	215 939	256 934	64 584	212 094	212 094	212 094	222 699	233 834
270010	INTEREST	215 939	256 934	64 584	212 094	212 094	212 094	222 699	233 834
4400	GENERAL EXPENSES OTHER	312 024	441 035	0	633 846	533 846	417 753	438 641	460 573
305020	INTERN CAP: MACHINERY & EQUIP	45 429	96 400	0	255 033	155 033	20 000	21 000	22 050
305070	INDIGEND FUND	266 595	344 635	0	378 813	378 813	397 753	417 641	438 523
4600	TOTAL DIRECT OPERATING EXPENDITURE	1 811 869	2 206 490	1 777 622	2 888 758	2 918 759	2 906 106	3 051 411	3 203 982
5100	TOTAL INDIRECT OPERATING EXPENDITURE	1 811 869	2 206 490	1 777 622	2 888 758	2 918 759	2 906 106	3 051 411	3 203 982
5200	TOTAL OPERATING EXPENDITURE	1 811 869	2 206 490	1 777 622	2 888 758	2 918 759	2 906 106	3 051 411	3 203 982

Line Items - Sewerage Services

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
5400	OPERATING SURPLUS/(DEFICIT)	2 921 664	2 634 229	3 826 053	3 529 440	3 499 439	3 833 002	4 024 652	4 225 885
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	2 921 664	2 634 229	3 826 053	3 529 440	3 499 439	3 833 002	4 024 652	4 225 885
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	2 921 664	2 634 229	3 826 053	3 529 440	3 499 439	3 833 002	4 024 652	4 225 885
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	2 921 664	2 634 229	3 826 053	3 529 440	3 499 439	3 833 002	4 024 652	4 225 885

Waste Water Management - Sewerage Purification



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	1 290 123	1 676 052	1 863 237	1 858 377	1 858 377	1 911 801	2 007 391	2 107 761
200010	SALARIES & WAGES	803 541	1 053 569	1 160 294	1 150 590	1 150 590	1 199 975	1 259 974	1 322 972
200020	LEAVE & SERVICE BONUS	66 532	78 948	98 574	95 882	95 882	99 998	104 998	110 248
200030	OVERTIME	397 835	514 724	583 222	579 490	579 490	579 490	608 465	638 888
200040	STANDBY & ALLOWANCES	0	0	0	0	0	0	0	0
200050	HOUSING ALLOWANCE & SUBSIDY	4 163	4 258	4 258	4 548	4 548	4 471	4 695	4 929
200100	PROTECTIVE CLOTHING	18 052	24 552	16 890	27 867	27 867	27 867	29 260	30 723
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	242 806	300 785	316 740	329 190	329 190	338 789	355 728	373 515
200060	PENSION FUND CONTRIBUTIONS	177 366	232 086	253 089	253 130	253 130	263 995	277 195	291 054
200070	MEDICAL AID CONTRIBUTIONS	51 994	50 720	43 757	55 281	55 281	54 349	57 066	59 920
200080	SALGBC	738	1 013	1 054	984	984	984	1 033	1 085
200110	UNEMPLOYMENT INSURANCE FUND	12 708	16 966	18 841	19 795	19 795	19 461	20 434	21 456
3800	REPAIR AND MAINTENANCE ASSETS	41 423	208	0	12 705	12 705	1 400	1 470	1 544
235020	TOOL REPLACEMENT	761	208	0	12 705	12 705	1 400	1 470	1 544
235040	MACHINERY & EQUIPMENT	40 662	0	0	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	30 880	215 290	0	0	0	800 000	840 000	882 000
260018	CHEMICALS	30 880	0	0	0	0	0	0	0
305020	INTERN CAP: MACHINERY & EQUIP	0	215 290	0	0	0	0	0	0
NEW78	MAINTENANCE SEWERAGE PLANT	0	0	0	0	0	800 000	840 000	882 000
4600	TOTAL DIRECT OPERATING EXPENDITURE	1 605 232	2 192 335	2 179 977	2 200 272	2 200 272	3 051 990	3 204 589	3 364 819
5100	TOTAL INDIRECT OPERATING EXPENDITURE	1 605 232	2 192 335	2 179 977	2 200 272	2 200 272	3 051 990	3 204 589	3 364 819
5200	TOTAL OPERATING EXPENDITURE	1 605 232	2 192 335	2 179 977	2 200 272	2 200 272	3 051 990	3 204 589	3 364 819
5400	OPERATING SURPLUS/(DEFICIT)	-1 605 232	-2 192 335	-2 179 977	-2 200 272	-2 200 272	-3 051 990	-3 204 589	-3 364 819
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-1 605 232	-2 192 335	-2 179 977	-2 200 272	-2 200 272	-3 051 990	-3 204 589	-3 364 819
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-1 605 232	-2 192 335	-2 179 977	-2 200 272	-2 200 272	-3 051 990	-3 204 589	-3 364 819
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-1 605 232	-2 192 335	-2 179 977	-2 200 272	-2 200 272	-3 051 990	-3 204 589	-3 364 819

Road Transport



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1300	FINES	211 790	342 200	393 010	600 000	600 000	600 000	630 000	661 500
040010	FINES	211 790	342 200	393 010	600 000	600 000	600 000	630 000	661 500
1400	LICENCE AND PERMITS	280 641	192 495	253 338	172 820	172 820	259 350	272 318	285 933
045030	TRADE LICENCES	0	0	0	850	850	8 500	8 925	9 371
045040	DOG LICENCES	10	0	0	850	850	850	893	937
045075	CARD LICENCES (INCOME)	280 631	192 495	253 338	171 120	171 120	250 000	262 500	275 625
1500	INCOME FOR AGENCY SERVICES	445 298	556 760	1 066 578	1 254 500	1 254 500	1 130 200	1 186 710	1 246 046
045060	LEARNERS LICENCES	208 483	249 928	416 344	615 600	615 600	500 000	525 000	551 250
045070	DRIVER LICENCE	144 047	232 305	587 201	568 100	568 100	590 000	619 500	650 475
045080	PUBLIC LICENCE-PRDP	33 368	29 828	34 668	25 800	25 800	35 200	36 960	38 808
060083	VEHICLE TESTING	59 400	44 699	28 365	45 000	45 000	5 000	5 250	5 513
1700	OTHER REVENUE	8 479 832	4 230 211	4 194 271	6 771 617	6 771 617	5 894 308	6 189 023	6 498 474
060060	SUNDRY REVENUE	1 545	575	2 826	2 198	2 198	2 308	2 423	2 544
060081	MOTOR VEHICLE FEES DIRECT	880 001	994 342	933 726	769 419	769 419	892 000	936 600	983 430
060084	T M T PROJECT INCOME	7 598 286	3 235 294	3 257 719	6 000 000	6 000 000	5 000 000	5 250 000	5 512 500
1900	TOTAL OPERATING REVENUE GENERATED	9 417 560	5 321 666	5 907 196	8 798 937	8 798 937	7 883 858	8 278 051	8 691 953
2100	TOTAL DIRECT OPERATING REVENUE	9 417 560	5 321 666	5 907 196	8 798 937	8 798 937	7 883 858	8 278 051	8 691 953
2800	TOTAL OPERATING REVENUE GENERATED	9 417 560	5 321 666	5 907 196	8 798 937	8 798 937	7 883 858	8 278 051	8 691 953
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	2 696 628	2 649 935	4 552 040	5 730 068	5 730 069	5 728 795	6 015 235	6 315 996
200010	SALARIES & WAGES	1 763 162	1 693 171	3 035 901	4 025 557	4 025 557	3 941 847	4 138 939	4 345 886
200020	LEAVE & SERVICE BONUS	267 989	249 588	420 955	373 624	373 624	371 957	390 555	410 082
200030	OVERTIME	152 918	167 406	267 020	270 922	270 923	284 469	298 693	313 627
200040	STANDBY & ALLOWANCES	0	20 667	23 963	18 382	18 382	19 301	20 266	21 279
200050	HOUSING ALLOWANCE & SUBSIDY	0	0	2 008	0	0	6 577	6 906	7 251
200100	PROTECTIVE CLOTHING	36 587	13 027	72 120	66 750	66 750	71 500	75 075	78 829
200105	CELLPHONE	0	0	0	6 408	6 408	6 300	6 615	6 946
200118	TRAVEL ALLOWANCE	475 971	506 076	730 072	968 425	968 425	1 026 844	1 078 186	1 132 096
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	524 922	525 631	804 155	1 227 357	1 227 357	1 249 526	1 312 002	1 377 602
200060	PENSION FUND CONTRIBUTIONS	341 872	344 423	546 250	884 255	884 255	867 206	910 566	956 095
200070	MEDICAL AID CONTRIBUTIONS	158 324	155 343	219 840	291 051	291 051	332 315	348 931	366 377
200080	SALGBC	742	878	1 251	1 820	1 820	1 673	1 757	1 844
200090	GROUP & PROVIDENT FUND CONTR	3 186	3 492	4 816	3 639	3 639	3 821	4 012	4 213
200110	UNEMPLOYMENT INSURANCE FUND	20 798	21 495	31 999	46 592	46 592	44 511	46 737	49 073
3800	REPAIR AND MAINTENANCE ASSETS	183 766	318 717	153 346	322 382	322 382	241 548	253 626	266 307
235020	TOOL REPLACEMENT	954	0	0	522	522	548	576	604
235035	OFFICE EQUIPMENT & FURNITURE	2 767	18 511	0	16 940	16 940	6 000	6 300	6 615

Department Summary - Road Transport

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
235040	MACHINERY & EQUIPMENT	39 395	94 605	34 323	84 700	84 700	50 000	52 500	55 125
235053	RADIO	42 806	53 802	0	25 410	25 410	15 000	15 750	16 538
235055	SIGNS & NOTICE BOARDS	84 178	106 421	101 786	152 460	152 460	130 000	136 500	143 325
235065	VEHICLE ACCOUNT	13 666	45 377	17 236	42 350	42 350	40 000	42 000	44 100
4400	GENERAL EXPENSES OTHER	4 160 529	1 747 407	1 687 047	3 121 450	3 121 450	2 656 725	2 789 561	2 929 039
260015	BOOKS & ORDINANCES	3 662	36 488	49 533	105 000	105 000	135 000	141 750	148 838
260033	CARD LICENCING	110 858	0	0	0	0	0	0	0
260040	MATERIAL AND STOCK	0	0	0	4 500	4 500	4 725	4 961	5 209
260048	PUBLIC ENTERTAINMENT	0	0	9 698	10 350	10 350	1 000	1 050	1 103
260078a	TESTING STATION FEE	0	0	0	1 000	1 000	1 000	1 050	1 103
260079b	TMT PROJECTS EXPENSES	4 037 804	1 710 823	1 627 720	3 000 000	3 000 000	2 500 000	2 625 000	2 756 250
260097	LICENCE FEES: VEHICLES	0	96	96	600	600	15 000	15 750	16 538
305010	INTERN CAP: FURNITURE & EQUIP	1 100	0	0	0	0	0	0	0
305020	INTERN CAP: MACHINERY & EQUIP	7 105	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	7 565 844	5 241 690	7 196 588	10 401 257	10 401 258	9 876 594	10 370 424	10 888 945
5100	TOTAL INDIRECT OPERATING EXPENDITURE	7 565 844	5 241 690	7 196 588	10 401 257	10 401 258	9 876 594	10 370 424	10 888 945
5200	TOTAL OPERATING EXPENDITURE	7 565 844	5 241 690	7 196 588	10 401 257	10 401 258	9 876 594	10 370 424	10 888 945
5400	OPERATING SURPLUS/(DEFICIT)	1 851 716	79 976	-1 289 392	-1 602 320	-1 602 321	-1 992 736	-2 092 373	-2 196 992
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	1 851 716	79 976	-1 289 392	-1 602 320	-1 602 321	-1 992 736	-2 092 373	-2 196 992
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	1 851 716	79 976	-1 289 392	-1 602 320	-1 602 321	-1 992 736	-2 092 373	-2 196 992
6700	CHANGE TO UNAPPROPRIATED SURPLUS/(DEFICT)	1 851 716	79 976	-1 289 392	-1 602 320	-1 602 321	-1 992 736	-2 092 373	-2 196 992

Road Transport - Traffic



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1300	FINES	211 790	342 200	393 010	600 000	600 000	600 000	630 000	661 500
040010	FINES	211 790	342 200	393 010	600 000	600 000	600 000	630 000	661 500
1400	LICENCE AND PERMITS	280 641	192 495	253 338	172 820	172 820	259 350	272 318	285 933
045030	TRADE LICENCES	0	0	0	850	850	8 500	8 925	9 371
045040	DOG LICENCES	10	0	0	850	850	850	893	937
045075	CARD LICENCES (INCOME)	280 631	192 495	253 338	171 120	171 120	250 000	262 500	275 625
1500	INCOME FOR AGENCY SERVICES	445 298	556 760	1 066 578	1 254 500	1 254 500	1 130 200	1 186 710	1 246 046
045060	LEARNERS LICENCES	208 483	249 928	416 344	615 600	615 600	500 000	525 000	551 250
045070	DRIVER LICENCE	144 047	232 305	587 201	568 100	568 100	590 000	619 500	650 475
045080	PUBLIC LICENCE-PRDP	33 368	29 828	34 668	25 800	25 800	35 200	36 960	38 808
060083	VEHICLE TESTING	59 400	44 699	28 365	45 000	45 000	5 000	5 250	5 513
1700	OTHER REVENUE	8 479 832	4 230 211	4 194 271	6 771 617	6 771 617	5 894 308	6 189 023	6 498 474
060060	SUNDRY REVENUE	1 545	575	2 826	2 198	2 198	2 308	2 423	2 544
060081	MOTOR VEHICLE FEES DIRECT	880 001	994 342	933 726	769 419	769 419	892 000	936 600	983 430
060084	T M T PROJECT INCOME	7 598 286	3 235 294	3 257 719	6 000 000	6 000 000	5 000 000	5 250 000	5 512 500
1900	TOTAL OPERATING REVENUE GENERATED	9 417 560	5 321 666	5 907 196	8 798 937	8 798 937	7 883 858	8 278 051	8 691 953
2100	TOTAL DIRECT OPERATING REVENUE	9 417 560	5 321 666	5 907 196	8 798 937	8 798 937	7 883 858	8 278 051	8 691 953
2800	TOTAL OPERATING REVENUE GENERATED	9 417 560	5 321 666	5 907 196	8 798 937	8 798 937	7 883 858	8 278 051	8 691 953
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	2 696 628	2 649 935	4 552 040	5 730 068	5 730 069	5 728 795	6 015 235	6 315 996
200010	SALARIES & WAGES	1 763 162	1 693 171	3 035 901	4 025 557	4 025 557	3 941 847	4 138 939	4 345 886
200020	LEAVE & SERVICE BONUS	267 989	249 588	420 955	373 624	373 624	371 957	390 555	410 082
200030	OVERTIME	152 918	167 406	267 020	270 922	270 923	284 469	298 693	313 627
200040	STANDBY & ALLOWANCES	0	20 667	23 963	18 382	18 382	19 301	20 266	21 279
200050	HOUSING ALLOWANCE & SUBSIDY	0	0	2 008	0	0	6 577	6 906	7 251
200100	PROTECTIVE CLOTHING	36 587	13 027	72 120	66 750	66 750	71 500	75 075	78 829
200105	CELLPHONE	0	0	0	6 408	6 408	6 300	6 615	6 946
200118	TRAVEL ALLOWANCE	475 971	506 076	730 072	968 425	968 425	1 026 844	1 078 186	1 132 096
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	524 922	525 631	804 155	1 227 357	1 227 357	1 249 526	1 312 002	1 377 602
200060	PENSION FUND CONTRIBUTIONS	341 872	344 423	546 250	884 255	884 255	867 206	910 566	956 095
200070	MEDICAL AID CONTRIBUTIONS	158 324	155 343	219 840	291 051	291 051	332 315	348 931	366 377
200080	SALGBC	742	878	1 251	1 820	1 820	1 673	1 757	1 844
200090	GROUP & PROVIDENT FUND CONTR	3 186	3 492	4 816	3 639	3 639	3 821	4 012	4 213
200110	UNEMPLOYMENT INSURANCE FUND	20 798	21 495	31 999	46 592	46 592	44 511	46 737	49 073
3800	REPAIR AND MAINTENANCE ASSETS	183 766	318 717	153 346	322 382	322 382	241 548	253 626	266 307
235020	TOOL REPLACEMENT	954	0	0	522	522	548	576	604
235035	OFFICE EQUIPMENT & FURNITURE	2 767	18 511	0	16 940	16 940	6 000	6 300	6 615

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
235040	MACHINERY & EQUIPMENT	39 395	94 605	34 323	84 700	84 700	50 000	52 500	55 125
235053	RADIO	42 806	53 802	0	25 410	25 410	15 000	15 750	16 538
235055	SIGNS & NOTICE BOARDS	84 178	106 421	101 786	152 460	152 460	130 000	136 500	143 325
235065	VEHICLE ACCOUNT	13 666	45 377	17 236	42 350	42 350	40 000	42 000	44 100
4400	GENERAL EXPENSES OTHER	4 160 529	1 747 407	1 687 047	3 121 450	3 121 450	2 656 725	2 789 561	2 929 039
260015	BOOKS & ORDINANCES	3 662	36 488	49 533	105 000	105 000	135 000	141 750	148 838
260033	CARD LICENCING	110 858	0	0	0	0	0	0	0
260040	MATERIAL AND STOCK	0	0	0	4 500	4 500	4 725	4 961	5 209
260048	PUBLIC ENTERTAINMENT	0	0	9 698	10 350	10 350	1 000	1 050	1 103
260078a	TESTING STATION FEE	0	0	0	1 000	1 000	1 000	1 050	1 103
260079b	TMT PROJECTS EXPENSES	4 037 804	1 710 823	1 627 720	3 000 000	3 000 000	2 500 000	2 625 000	2 756 250
260097	LICENCE FEES: VEHICLES	0	96	96	600	600	15 000	15 750	16 538
305010	INTERN CAP: FURNITURE & EQUIP	1 100	0	0	0	0	0	0	0
305020	INTERN CAP: MACHINERY & EQUIP	7 105	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	7 565 844	5 241 690	7 196 588	10 401 257	10 401 258	9 876 594	10 370 424	10 888 945
5100	TOTAL INDIRECT OPERATING EXPENDITURE	7 565 844	5 241 690	7 196 588	10 401 257	10 401 258	9 876 594	10 370 424	10 888 945
5200	TOTAL OPERATING EXPENDITURE	7 565 844	5 241 690	7 196 588	10 401 257	10 401 258	9 876 594	10 370 424	10 888 945
5400	OPERATING SURPLUS/(DEFICIT)	1 851 716	79 976	-1 289 392	-1 602 320	-1 602 321	-1 992 736	-2 092 373	-2 196 992
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	1 851 716	79 976	-1 289 392	-1 602 320	-1 602 321	-1 992 736	-2 092 373	-2 196 992
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	1 851 716	79 976	-1 289 392	-1 602 320	-1 602 321	-1 992 736	-2 092 373	-2 196 992
6700	CHANGE TO UNAPPROPRIATED SURPLUS/(DEFICT)	1 851 716	79 976	-1 289 392	-1 602 320	-1 602 321	-1 992 736	-2 092 373	-2 196 992

Water



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0400	SERVICE CHARGES	7 169 234	6 752 346	8 363 408	10 069 817	10 069 817	10 573 308	11 101 973	11 657 072
060101	SALE OF WATER	4 054 701	3 474 566	4 202 783	4 615 466	4 615 466	4 846 239	5 088 551	5 342 979
060102	BASIC WATER	3 114 533	3 277 780	4 160 624	5 454 351	5 454 351	5 727 069	6 013 422	6 314 093
1600	GRANTS AND SUBSIDIES OPERATING	3 132	0	1 129	0	0	0	0	0
060091B	CONTRIBUTION TO BULK REFUSE	3 132	0	1 129	0	0	0	0	0
1700	OTHER REVENUE	69 508	9 363	-7 281	34 930	34 930	36 677	38 510	40 436
010010	NEW CONNECTIONS	27 911	3 142	17 762	29 000	29 000	30 450	31 973	33 571
010020	SPECIAL READINGS	7 014	5 948	4 740	5 800	5 800	6 090	6 395	6 714
010030	TESTING OF METERS	0	79	0	130	130	137	143	150
060092	CONNECTION FEE NON PAYMENT	34 583	193	-29 783	0	0	0	0	0
1900	TOTAL OPERATING REVENUE GENERATED	7 241 875	6 761 709	8 357 257	10 104 747	10 104 747	10 609 984	11 140 484	11 697 508
2000	LESS REVENUE FOREGONE	1 035 685	301 661	0	331 949	331 949	331 949	348 546	365 974
260083	FREE BASIC SERVICES	1 035 685	301 661	0	331 949	331 949	331 949	348 546	365 974
2100	TOTAL DIRECT OPERATING REVENUE	6 206 190	6 460 048	8 357 257	9 772 798	9 772 798	10 278 035	10 791 937	11 331 534
2800	TOTAL OPERATING REVENUE GENERATED	6 206 190	6 460 048	8 357 257	9 772 798	9 772 798	10 278 035	10 791 937	11 331 534
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	1 277 771	1 361 713	1 643 183	1 835 658	1 835 658	1 917 244	2 013 107	2 113 762
200010	SALARIES & WAGES	838 593	852 047	1 094 346	1 329 839	1 329 839	1 386 918	1 456 264	1 529 077
200020	LEAVE & SERVICE BONUS	68 420	68 495	84 158	110 819	110 819	115 576	121 355	127 423
200030	OVERTIME	345 467	411 699	434 514	360 000	360 000	378 000	396 900	416 745
200040	STANDBY & ALLOWANCES	0	0	0	0	0	0	0	0
200100	PROTECTIVE CLOTHING	25 292	29 471	30 165	35 000	35 000	36 750	38 588	40 517
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	243 463	250 426	315 849	413 356	413 356	424 078	445 282	467 546
200060	PENSION FUND CONTRIBUTIONS	185 788	188 945	239 486	292 565	292 565	305 122	320 378	336 397
200070	MEDICAL AID CONTRIBUTIONS	44 305	46 991	58 681	100 401	100 401	98 709	103 644	108 827
200080	SALGBC	845	836	1 009	1 082	1 082	1 082	1 136	1 193
200110	UNEMPLOYMENT INSURANCE FUND	12 525	13 654	16 675	19 308	19 308	19 165	20 123	21 129
3800	REPAIR AND MAINTENANCE ASSETS	859 673	248 239	386 643	544 088	914 088	971 700	1 020 285	1 071 299
235020	TOOL REPLACEMENT	1 303	9 304	2 583	42 350	42 350	3 800	3 990	4 190
235026	FILTER SAND	89 370	785	102 945	220 220	220 220	160 000	168 000	176 400
235040	MACHINERY & EQUIPMENT	652 001	53	104 264	121 968	221 968	320 000	336 000	352 800
235059	RETICULATION NETWORK	77 848	205 817	122 021	111 334	331 334	387 900	407 295	427 660
235061	REPLACEMENT OF METERS	39 151	32 280	54 829	48 216	98 216	100 000	105 000	110 250
4200	CONTRACTED SERVICES	105 000	0	175 046	240 000	240 000	180 000	189 000	198 450
260037	PROFESSIONAL SERVICES	105 000	0	175 046	240 000	240 000	180 000	189 000	198 450
4400	GENERAL EXPENSES OTHER	1 091 896	1 625 453	2 113 296	2 629 148	2 253 577	2 540 000	2 667 000	2 800 350
260018	CHEMICALS	1 066 845	1 418 220	1 761 727	2 000 000	2 000 000	2 200 000	2 310 000	2 425 500

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
260037	PROFESSIONAL SERVICES	0	90 764	0	0	0	0	0	0
260091	WATER RESEARCH LEVY	25 052	47 985	60 237	189 148	189 148	140 000	147 000	154 350
305020	INTERN CAP: MACHINERY & EQUIP	0	68 485	291 332	440 000	64 429	200 000	210 000	220 500
4600	TOTAL DIRECT OPERATING EXPENDITURE	3 577 804	3 485 831	4 634 017	5 662 250	5 656 679	6 033 022	6 334 674	6 651 407
5100	TOTAL INDIRECT OPERATING EXPENDITURE	3 577 804	3 485 831	4 634 017	5 662 250	5 656 679	6 033 022	6 334 674	6 651 407
5200	TOTAL OPERATING EXPENDITURE	3 577 804	3 485 831	4 634 017	5 662 250	5 656 679	6 033 022	6 334 674	6 651 407
5400	OPERATING SURPLUS/(DEFICIT)	2 628 386	2 974 217	3 723 239	4 110 548	4 116 119	4 245 013	4 457 264	4 680 127
5600	OPERATING SURPLUS/(DEFICIT) AFTER TAX	2 628 386	2 974 217	3 723 239	4 110 548	4 116 119	4 245 013	4 457 264	4 680 127
5900	SURPLUS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	2 628 386	2 974 217	3 723 239	4 110 548	4 116 119	4 245 013	4 457 264	4 680 127
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	2 628 386	2 974 217	3 723 239	4 110 548	4 116 119	4 245 013	4 457 264	4 680 127

Water - Water



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0400	SERVICE CHARGES	7 169 234	6 752 346	8 363 408	10 069 817	10 069 817	10 573 308	11 101 973	11 657 072
060101	SALE OF WATER	4 054 701	3 474 566	4 202 783	4 615 466	4 615 466	4 846 239	5 088 551	5 342 979
060102	BASIC WATER	3 114 533	3 277 780	4 160 624	5 454 351	5 454 351	5 727 069	6 013 422	6 314 093
1600	GRANTS AND SUBSIDIES OPERATING	3 132	0	1 129	0	0	0	0	0
060091B	CONTRIBUTION TO BULK REFUSE	3 132	0	1 129	0	0	0	0	0
1700	OTHER REVENUE	69 508	9 363	-7 281	34 930	34 930	36 677	38 510	40 436
010010	NEW CONNECTIONS	27 911	3 142	17 762	29 000	29 000	30 450	31 973	33 571
010020	SPECIAL READINGS	7 014	5 948	4 740	5 800	5 800	6 090	6 395	6 714
010030	TESTING OF METERS	0	79	0	130	130	137	143	150
060092	CONNECTION FEE NON PAYMENT	34 583	193	-29 783	0	0	0	0	0
1900	TOTAL OPERATING REVENUE GENERATED	7 241 875	6 761 709	8 357 257	10 104 747	10 104 747	10 609 984	11 140 484	11 697 508
2000	LESS REVENUE FOREGONE	1 035 685	301 661	0	331 949	331 949	331 949	348 546	365 974
260083	FREE BASIC SERVICES	1 035 685	301 661	0	331 949	331 949	331 949	348 546	365 974
2100	TOTAL DIRECT OPERATING REVENUE	6 206 190	6 460 048	8 357 257	9 772 798	9 772 798	10 278 035	10 791 937	11 331 534
2800	TOTAL OPERATING REVENUE GENERATED	6 206 190	6 460 048	8 357 257	9 772 798	9 772 798	10 278 035	10 791 937	11 331 534
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	1 277 771	1 361 713	1 643 183	1 835 658	1 835 658	1 917 244	2 013 107	2 113 762
200010	SALARIES & WAGES	838 593	852 047	1 094 346	1 329 839	1 329 839	1 386 918	1 456 264	1 529 077
200020	LEAVE & SERVICE BONUS	68 420	68 495	84 158	110 819	110 819	115 576	121 355	127 423
200030	OVERTIME	345 467	411 699	434 514	360 000	360 000	378 000	396 900	416 745
200040	STANDBY & ALLOWANCES	0	0	0	0	0	0	0	0
200100	PROTECTIVE CLOTHING	25 292	29 471	30 165	35 000	35 000	36 750	38 588	40 517
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	243 463	250 426	315 849	413 356	413 356	424 078	445 282	467 546
200060	PENSION FUND CONTRIBUTIONS	185 788	188 945	239 486	292 565	292 565	305 122	320 378	336 397
200070	MEDICAL AID CONTRIBUTIONS	44 305	46 991	58 681	100 401	100 401	98 709	103 644	108 827
200080	SALGBC	845	836	1 009	1 082	1 082	1 082	1 136	1 193
200110	UNEMPLOYMENT INSURANCE FUND	12 525	13 654	16 675	19 308	19 308	19 165	20 123	21 129
3800	REPAIR AND MAINTENANCE ASSETS	859 673	248 239	386 643	544 088	914 088	971 700	1 020 285	1 071 299
235020	TOOL REPLACEMENT	1 303	9 304	2 583	42 350	42 350	3 800	3 990	4 190
235026	FILTER SAND	89 370	785	102 945	220 220	220 220	160 000	168 000	176 400
235040	MACHINERY & EQUIPMENT	652 001	53	104 264	121 968	221 968	320 000	336 000	352 800
235059	RETICULATION NETWORK	77 848	205 817	122 021	111 334	331 334	387 900	407 295	427 660
235061	REPLACEMENT OF METERS	39 151	32 280	54 829	48 216	98 216	100 000	105 000	110 250
4200	CONTRACTED SERVICES	105 000	0	175 046	240 000	240 000	180 000	189 000	198 450
260037	PROFESSIONAL SERVICES	105 000	0	175 046	240 000	240 000	180 000	189 000	198 450
4400	GENERAL EXPENSES OTHER	1 091 896	1 625 453	2 113 296	2 629 148	2 253 577	2 540 000	2 667 000	2 800 350
260018	CHEMICALS	1 066 845	1 418 220	1 761 727	2 000 000	2 000 000	2 200 000	2 310 000	2 425 500

Line Items - Water

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
260037	PROFESSIONAL SERVICES	0	90 764	0	0	0	0	0	0
260091	WATER RESEARCH LEVY	25 052	47 985	60 237	189 148	189 148	140 000	147 000	154 350
305020	INTERN CAP: MACHINERY & EQUIP	0	68 485	291 332	440 000	64 429	200 000	210 000	220 500
4600	TOTAL DIRECT OPERATING EXPENDITURE	3 577 804	3 485 831	4 634 017	5 662 250	5 656 679	6 033 022	6 334 674	6 651 407
5100	TOTAL INDIRECT OPERATING EXPENDITURE	3 577 804	3 485 831	4 634 017	5 662 250	5 656 679	6 033 022	6 334 674	6 651 407
5200	TOTAL OPERATING EXPENDITURE	3 577 804	3 485 831	4 634 017	5 662 250	5 656 679	6 033 022	6 334 674	6 651 407
5400	OPERATING SURPLUS/(DEFICIT)	2 628 386	2 974 217	3 723 239	4 110 548	4 116 119	4 245 013	4 457 264	4 680 127
5600	OPERATING SURPLUS/(DEFICIT) AFTER TAX	2 628 386	2 974 217	3 723 239	4 110 548	4 116 119	4 245 013	4 457 264	4 680 127
5900	SURPLUS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	2 628 386	2 974 217	3 723 239	4 110 548	4 116 119	4 245 013	4 457 264	4 680 127
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	2 628 386	2 974 217	3 723 239	4 110 548	4 116 119	4 245 013	4 457 264	4 680 127

Electricity



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0400	SERVICE CHARGES	15 994 440	24 770 240	28 446 094	46 853 516	46 853 516	37 989 459	39 888 932	41 883 378
060093	PREPAID ELECTRICITY	5 341 136	8 563 011	12 198 251	16 352 520	16 352 520	18 156 203	19 064 013	20 017 214
060094	SALE OF ELECTRICITY	8 452 014	13 288 901	12 882 744	26 147 888	26 147 888	15 000 000	15 750 000	16 537 500
060095	BASIC ELECTRICITY	2 201 290	2 918 328	3 365 099	4 353 108	4 353 108	4 833 256	5 074 919	5 328 665
1600	GRANTS AND SUBSIDIES OPERATING	0	0	0	634 000	634 000	0	0	0
NEW 321654	GRANT: INEP (INFRASTRUCTURE)	0	0	0	634 000	634 000	0	0	0
1700	OTHER REVENUE	196 780	216 237	727 618	5 958 274	1 639 895	643 985	676 184	709 993
010010	NEW CONNECTIONS	176 205	155 643	310 261	445 550	200 000	250 000	262 500	275 625
010020	SPECIAL READINGS	4 380	3 921	2 221	8 631	8 631	9 583	10 062	10 565
060060	SUNDRY REVENUE	9 224	0	10 717	30 984	30 984	34 402	36 122	37 928
060091	CONTRIBUTION TO BULK SERVICE	600	4 454	352 192	1 375 018	1 375 018	300 000	315 000	330 750
060092	CONNECTION FEE NON PAYMENT	6 372	46 586	52 226	25 262	25 262	50 000	52 500	55 125
060098	PREPAID METERS (INCOME)	0	5 634	0	0	0	0	0	0
NEW118	SPEC PROJ: RETICULATION LOSS MINIMIZE	0	0	0	4 072 829	0	0	0	0
1900	TOTAL OPERATING REVENUE GENERATED	16 191 220	24 986 477	29 173 712	53 445 790	49 127 411	38 633 443	40 565 115	42 593 371
2000	LESS REVENUE FOREGONE	1 238 451	3 178 410	0	2 550 622	2 243 183	2 583 192	2 712 352	2 847 969
260083	FREE BASIC SERVICES	1 238 451	3 178 410	0	2 550 622	2 243 183	2 583 192	2 712 352	2 847 969
2100	TOTAL DIRECT OPERATING REVENUE	14 952 769	21 808 067	29 173 712	50 895 168	46 884 228	36 050 251	37 852 764	39 745 402
2800	TOTAL OPERATING REVENUE GENERATED	14 952 769	21 808 067	29 173 712	50 895 168	46 884 228	36 050 251	37 852 764	39 745 402
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	465 204	1 045 061	1 624 737	2 163 343	2 163 343	1 938 630	2 035 562	2 137 340
200010	SALARIES & WAGES	293 037	525 193	817 332	1 474 122	1 423 122	1 269 203	1 332 663	1 399 296
200020	LEAVE & SERVICE BONUS	27 900	28 278	57 401	122 843	122 843	105 767	111 055	116 608
200030	OVERTIME	122 716	414 878	557 154	335 465	335 465	352 238	369 850	388 343
200040	STANDBY & ALLOWANCES	13 662	24 633	25 668	17 422	28 422	29 843	31 335	32 902
200100	PROTECTIVE CLOTHING	7 889	15 593	80 510	100 000	100 000	70 000	73 500	77 175
200105	CELLPHONE	0	0	0	12 816	12 816	12 600	13 230	13 892
200118	TRAVEL ALLOWANCE	0	36 486	86 672	100 675	140 675	98 979	103 928	109 124
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	72 906	135 824	221 660	401 275	401 275	351 883	369 477	387 951
200060	PENSION FUND CONTRIBUTIONS	56 729	101 106	175 940	324 307	324 307	279 225	293 186	307 846
200070	MEDICAL AID CONTRIBUTIONS	11 951	27 976	36 720	59 207	59 207	57 579	60 458	63 481
200080	SALGBC	173	210	291	590	590	541	568	596
200110	UNEMPLOYMENT INSURANCE FUND	4 052	6 532	8 709	17 171	17 171	14 538	15 265	16 028
3800	REPAIR AND MAINTENANCE ASSETS	2 062 300	2 190 986	2 291 156	3 648 622	3 761 512	3 393 125	3 562 781	3 740 920
235016	SERVICE OF TRANSFORMERS	12 495	27 307	0	169 400	279 400	150 000	157 500	165 375
235020	TOOL REPLACEMENT	12 597	15 849	8 580	62 424	2 424	3 518	3 693	3 878
235021	MAINTENANCE TRANSFORMERS & HIG	4 884	117 596	238 147	254 100	366 990	350 000	367 500	385 875

Department Summary - Electricity

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
235040	MACHINERY & EQUIPMENT	30 089	46 038	27 501	60 984	10 984	60 000	63 000	66 150
235058	GLOBES : STREETLIGHTS	77 838	84 408	24 808	254 100	254 100	150 000	157 500	165 375
235059	RETICULATION NETWORK	1 743 344	1 598 044	1 807 582	2 371 600	2 371 600	2 300 000	2 415 000	2 535 750
235061	REPLACEMENT OF METERS	139 434	198 753	24 632	127 050	127 050	100 000	105 000	110 250
235064	REPLACEMENT OF STREETLIGHTS	11 766	0	101 200	254 100	254 100	180 000	189 000	198 450
235065	VEHICLE ACCOUNT	29 852	102 991	58 707	94 864	94 864	99 607	104 588	109 817
3900	INTEREST EXPENSE EXTERNAL BORROWINGS	808 659	33 196	18 043	854 969	854 969	800 000	840 000	882 000
270010	INTEREST	69 330	33 196	18 043	854 969	854 969	800 000	840 000	882 000
275010	REDEMPTION	739 329	0	0	0	0	0	0	0
4100	BULK PURCHASES	12 667 180	17 975 141	23 116 368	25 979 680	30 979 680	35 161 937	36 920 034	38 766 035
245010	PURCHASE OF ELECTRICITY	12 667 180	17 975 141	23 116 368	25 979 680	30 979 680	35 161 937	36 920 034	38 766 035
4200	CONTRACTED SERVICES	906 664	0	543 811	480 000	480 000	480 000	504 000	529 200
260037	PROFESSIONAL SERVICES	906 664	0	543 811	480 000	480 000	480 000	504 000	529 200
4300	GRANTS AND SUBSIDIES	0	0	0	634 000	634 000	0	0	0
NLI 1	GRANT: INEP (INFRASTRUCTURE) EXP	0	0	0	634 000	634 000	0	0	0
4400	GENERAL EXPENSES OTHER	0	1 587 533	472 041	1 183 362	1 070 472	816 512	857 338	900 205
260008	RENTAL VEHICLES	0	117 473	427 557	360 000	360 000	100 000	105 000	110 250
260037	PROFESSIONAL SERVICES	0	801 236	0	0	0	0	0	0
260097	LICENCE FEES: VEHICLES	0	0	19 871	20 804	20 804	21 844	22 936	24 083
305020	INTERN CAP: MACHINERY & EQUIP	0	41 380	24 613	112 890	0	5 000	5 250	5 513
305070	INDIGEND FUND	0	627 444	0	689 668	689 668	689 668	724 151	760 359
4600	TOTAL DIRECT OPERATING EXPENDITURE	16 982 912	22 967 741	28 287 815	35 345 251	40 345 251	42 942 087	45 089 191	47 343 651
5100	TOTAL INDIRECT OPERATING EXPENDITURE	16 982 912	22 967 741	28 287 815	35 345 251	40 345 251	42 942 087	45 089 191	47 343 651
5200	TOTAL OPERATING EXPENDITURE	16 982 912	22 967 741	28 287 815	35 345 251	40 345 251	42 942 087	45 089 191	47 343 651
5400	OPERATING SURPLUS/(DEFICIT)	-2 030 143	-1 159 674	885 896	15 549 917	6 538 977	-6 891 836	-7 236 428	-7 598 249
5600	OPERATING SURPLUS/(DEFICIT) AFTER TAX	-2 030 143	-1 159 674	885 896	15 549 917	6 538 977	-6 891 836	-7 236 428	-7 598 249
5900	SURPLUS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-2 030 143	-1 159 674	885 896	15 549 917	6 538 977	-6 891 836	-7 236 428	-7 598 249
6700	CHANGE TO UNAPPROPRIATED SURPLUS/(DEFICT)	-2 030 143	-1 159 674	885 896	15 549 917	6 538 977	-6 891 836	-7 236 428	-7 598 249

Electricity - Electricity



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
0400	SERVICE CHARGES	15 994 440	24 770 240	28 446 094	46 853 516	46 853 516	37 989 459	39 888 932	41 883 378
060093	PREPAID ELECTRICITY	5 341 136	8 563 011	12 198 251	16 352 520	16 352 520	18 156 203	19 064 013	20 017 214
060094	SALE OF ELECTRICITY	8 452 014	13 288 901	12 882 744	26 147 888	26 147 888	15 000 000	15 750 000	16 537 500
060095	BASIC ELECTRICITY	2 201 290	2 918 328	3 365 099	4 353 108	4 353 108	4 833 256	5 074 919	5 328 665
1600	GRANTS AND SUBSIDIES OPERATING	0	0	0	634 000	634 000	0	0	0
NEW 321654	GRANT: INEP (INFRASTRUCTURE)	0	0	0	634 000	634 000	0	0	0
1700	OTHER REVENUE	196 780	216 237	727 618	5 958 274	1 639 895	643 985	676 184	709 993
010010	NEW CONNECTIONS	176 205	155 643	310 261	445 550	200 000	250 000	262 500	275 625
010020	SPECIAL READINGS	4 380	3 921	2 221	8 631	8 631	9 583	10 062	10 565
060060	SUNDRY REVENUE	9 224	0	10 717	30 984	30 984	34 402	36 122	37 928
060091	CONTRIBUTION TO BULK SERVICE	600	4 454	352 192	1 375 018	1 375 018	300 000	315 000	330 750
060092	CONNECTION FEE NON PAYMENT	6 372	46 586	52 226	25 262	25 262	50 000	52 500	55 125
060098	PREPAID METERS (INCOME)	0	5 634	0	0	0	0	0	0
NEW118	SPEC PROJ: RETICULATION LOSS MINIMIZE	0	0	0	4 072 829	0	0	0	0
1900	TOTAL OPERATING REVENUE GENERATED	16 191 220	24 986 477	29 173 712	53 445 790	49 127 411	38 633 443	40 565 115	42 593 371
2000	LESS REVENUE FOREGONE	1 238 451	3 178 410	0	2 550 622	2 243 183	2 583 192	2 712 352	2 847 969
260083	FREE BASIC SERVICES	1 238 451	3 178 410	0	2 550 622	2 243 183	2 583 192	2 712 352	2 847 969
2100	TOTAL DIRECT OPERATING REVENUE	14 952 769	21 808 067	29 173 712	50 895 168	46 884 228	36 050 251	37 852 764	39 745 402
2800	TOTAL OPERATING REVENUE GENERATED	14 952 769	21 808 067	29 173 712	50 895 168	46 884 228	36 050 251	37 852 764	39 745 402
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	465 204	1 045 061	1 624 737	2 163 343	2 163 343	1 938 630	2 035 562	2 137 340
200010	SALARIES & WAGES	293 037	525 193	817 332	1 474 122	1 423 122	1 269 203	1 332 663	1 399 296
200020	LEAVE & SERVICE BONUS	27 900	28 278	57 401	122 843	122 843	105 767	111 055	116 608
200030	OVERTIME	122 716	414 878	557 154	335 465	335 465	352 238	369 850	388 343
200040	STANDBY & ALLOWANCES	13 662	24 633	25 668	17 422	28 422	29 843	31 335	32 902
200100	PROTECTIVE CLOTHING	7 889	15 593	80 510	100 000	100 000	70 000	73 500	77 175
200105	CELLPHONE	0	0	0	12 816	12 816	12 600	13 230	13 892
200118	TRAVEL ALLOWANCE	0	36 486	86 672	100 675	140 675	98 979	103 928	109 124
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	72 906	135 824	221 660	401 275	401 275	351 883	369 477	387 951
200060	PENSION FUND CONTRIBUTIONS	56 729	101 106	175 940	324 307	324 307	279 225	293 186	307 846
200070	MEDICAL AID CONTRIBUTIONS	11 951	27 976	36 720	59 207	59 207	57 579	60 458	63 481
200080	SALGBC	173	210	291	590	590	541	568	596
200110	UNEMPLOYMENT INSURANCE FUND	4 052	6 532	8 709	17 171	17 171	14 538	15 265	16 028
3800	REPAIR AND MAINTENANCE ASSETS	2 062 300	2 190 986	2 291 156	3 648 622	3 761 512	3 393 125	3 562 781	3 740 920
235016	SERVICE OF TRANSFORMERS	12 495	27 307	0	169 400	279 400	150 000	157 500	165 375
235020	TOOL REPLACEMENT	12 597	15 849	8 580	62 424	2 424	3 518	3 693	3 878
235021	MAINTENANCE TRANSFORMERS & HIG	4 884	117 596	238 147	254 100	366 990	350 000	367 500	385 875

Line Items - Electricity

ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
235040	MACHINERY & EQUIPMENT	30 089	46 038	27 501	60 984	10 984	60 000	63 000	66 150
235058	GLOBES : STREETLIGHTS	77 838	84 408	24 808	254 100	254 100	150 000	157 500	165 375
235059	RETICULATION NETWORK	1 743 344	1 598 044	1 807 582	2 371 600	2 371 600	2 300 000	2 415 000	2 535 750
235061	REPLACEMENT OF METERS	139 434	198 753	24 632	127 050	127 050	100 000	105 000	110 250
235064	REPLACEMENT OF STREETLIGHTS	11 766	0	101 200	254 100	254 100	180 000	189 000	198 450
235065	VEHICLE ACCOUNT	29 852	102 991	58 707	94 864	94 864	99 607	104 588	109 817
3900	INTEREST EXPENSE EXTERNAL BORROWINGS	808 659	33 196	18 043	854 969	854 969	800 000	840 000	882 000
270010	INTEREST	69 330	33 196	18 043	854 969	854 969	800 000	840 000	882 000
275010	REDEMPTION	739 329	0	0	0	0	0	0	0
4100	BULK PURCHASES	12 667 180	17 975 141	23 116 368	25 979 680	30 979 680	35 161 937	36 920 034	38 766 035
245010	PURCHASE OF ELECTRICITY	12 667 180	17 975 141	23 116 368	25 979 680	30 979 680	35 161 937	36 920 034	38 766 035
4200	CONTRACTED SERVICES	906 664	0	543 811	480 000	480 000	480 000	504 000	529 200
260037	PROFESSIONAL SERVICES	906 664	0	543 811	480 000	480 000	480 000	504 000	529 200
4300	GRANTS AND SUBSIDIES	0	0	0	634 000	634 000	0	0	0
NLI 1	GRANT: INEP (INFRASTRUCTURE) EXP	0	0	0	634 000	634 000	0	0	0
4400	GENERAL EXPENSES OTHER	0	1 587 533	472 041	1 183 362	1 070 472	816 512	857 338	900 205
260008	RENTAL VEHICLES	0	117 473	427 557	360 000	360 000	100 000	105 000	110 250
260037	PROFESSIONAL SERVICES	0	801 236	0	0	0	0	0	0
260097	LICENCE FEES: VEHICLES	0	0	19 871	20 804	20 804	21 844	22 936	24 083
305020	INTERN CAP: MACHINERY & EQUIP	0	41 380	24 613	112 890	0	5 000	5 250	5 513
305070	INDIGEND FUND	0	627 444	0	689 668	689 668	689 668	724 151	760 359
4600	TOTAL DIRECT OPERATING EXPENDITURE	16 982 912	22 967 741	28 287 815	35 345 251	40 345 251	42 942 087	45 089 191	47 343 651
5100	TOTAL INDIRECT OPERATING EXPENDITURE	16 982 912	22 967 741	28 287 815	35 345 251	40 345 251	42 942 087	45 089 191	47 343 651
5200	TOTAL OPERATING EXPENDITURE	16 982 912	22 967 741	28 287 815	35 345 251	40 345 251	42 942 087	45 089 191	47 343 651
5400	OPERATING SURPLUS/(DEFICIT)	-2 030 143	-1 159 674	885 896	15 549 917	6 538 977	-6 891 836	-7 236 428	-7 598 249
5600	OPERATING SURPLUS/(DEFICIT) AFTER TAX	-2 030 143	-1 159 674	885 896	15 549 917	6 538 977	-6 891 836	-7 236 428	-7 598 249
5900	SURPLUS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-2 030 143	-1 159 674	885 896	15 549 917	6 538 977	-6 891 836	-7 236 428	-7 598 249
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-2 030 143	-1 159 674	885 896	15 549 917	6 538 977	-6 891 836	-7 236 428	-7 598 249

Other



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	154 729	366 269	458 701	540 677	535 677	559 278	587 242	616 604
200010	SALARIES & WAGES	110 676	280 116	364 091	415 162	415 162	432 981	454 630	477 362
200020	LEAVE & SERVICE BONUS	6 701	15 824	27 996	34 596	34 596	36 082	37 886	39 780
200030	OVERTIME	33 393	61 402	61 835	80 000	80 000	84 000	88 200	92 610
200040	STANDBY & ALLOWANCES	414	4 968	3 105	5 744	744	781	820	861
200100	PROTECTIVE CLOTHING	2 145	3 959	1 674	5 175	5 175	5 434	5 705	5 991
260063	CONTRACT WORKERS	1 400	0	0	0	0	0	0	0
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	20 090	51 730	79 997	107 645	107 645	111 441	117 013	122 864
200060	PENSION FUND CONTRIBUTIONS	18 495	41 607	68 144	91 336	91 336	95 256	100 019	105 020
200070	MEDICAL AID CONTRIBUTIONS	0	6 278	7 214	11 186	11 186	10 997	11 547	12 124
200080	SALGBC	83	161	209	295	295	295	310	325
200110	UNEMPLOYMENT INSURANCE FUND	1 512	3 683	4 430	4 828	4 828	4 893	5 138	5 395
3800	REPAIR AND MAINTENANCE ASSETS	4 034	5 685	19 117	21 323	21 323	10 640	11 172	11 731
235020	TOOL REPLACEMENT	2 927	4 849	14 317	16 940	16 940	4 640	4 872	5 116
235040	MACHINERY & EQUIPMENT	1 107	836	4 800	4 383	4 383	6 000	6 300	6 615
4200	CONTRACTED SERVICES	22 718	0	0	0	0	0	0	0
235080	CONTRACT: PRUNE/PLANT TREES	22 718	0	0	0	0	0	0	0
4400	GENERAL EXPENSES OTHER	12 670	7 752	6 164	42 187	37 187	15 000	15 750	16 538
260040	MATERIAL AND STOCK	12 670	7 752	6 164	16 664	11 664	10 000	10 500	11 025
305020	INTERN CAP: MACHINERY & EQUIP	0	0	0	25 523	25 523	5 000	5 250	5 513
4600	TOTAL DIRECT OPERATING EXPENDITURE	214 241	431 435	563 979	711 832	701 832	696 359	731 177	767 735
5100	TOTAL INDIRECT OPERATING EXPENDITURE	214 241	431 435	563 979	711 832	701 832	696 359	731 177	767 735
5200	TOTAL OPERATING EXPENDITURE	214 241	431 435	563 979	711 832	701 832	696 359	731 177	767 735
5400	OPERATING SURPLUS/(DEFICIT)	-214 241	-431 435	-563 979	-711 832	-701 832	-696 359	-731 177	-767 735
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-214 241	-431 435	-563 979	-711 832	-701 832	-696 359	-731 177	-767 735
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-214 241	-431 435	-563 979	-711 832	-701 832	-696 359	-731 177	-767 735
6700	CHANGE TO UNAPPROPRIATED SURPLUS/(DEFICT)	-214 241	-431 435	-563 979	-711 832	-701 832	-696 359	-731 177	-767 735

Other - Forestry



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	1 514	0	0	0	0	0	0	0
200100	PROTECTIVE CLOTHING	114	0	0	0	0	0	0	0
260063	CONTRACT WORKERS	1 400	0	0	0	0	0	0	0
4200	CONTRACTED SERVICES	22 718	0	0	0	0	0	0	0
235080	CONTRACT: PRUNE/PLANT TREES	22 718	0	0	0	0	0	0	0
4600	TOTAL DIRECT OPERATING EXPENDITURE	24 232	0	0	0	0	0	0	0
5100	TOTAL INDIRECT OPERATING EXPENDITURE	24 232	0	0	0	0	0	0	0
5200	TOTAL OPERATING EXPENDITURE	24 232	0	0	0	0	0	0	0
5400	OPERATING SURPLUS/(DEFICIT)	-24 232	0	0	0	0	0	0	0
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-24 232	0	0	0	0	0	0	0
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-24 232	0	0	0	0	0	0	0
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-24 232	0	0	0	0	0	0	0

Other - Workshop



ItemCode	Description	Audited Financial Statements 2008/2009	Audited Financial Statements 2009/2010	Audited Financial Statements 2010/2011	Original Budget 2011/2012	Adjustment 2011/2012	Budget 2012/13	Forecast 2013/2014	Forecast 2014/2015
1900	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
2100	TOTAL DIRECT OPERATING REVENUE	0	0	0	0	0	0	0	0
2800	TOTAL OPERATING REVENUE GENERATED	0	0	0	0	0	0	0	0
3000	EMPLOYEE RELATED COSTS SALARIES AND WAGES	153 215	366 269	458 701	540 677	535 677	559 278	587 242	616 604
200010	SALARIES & WAGES	110 676	280 116	364 091	415 162	415 162	432 981	454 630	477 362
200020	LEAVE & SERVICE BONUS	6 701	15 824	27 996	34 596	34 596	36 082	37 886	39 780
200030	OVERTIME	33 393	61 402	61 835	80 000	80 000	84 000	88 200	92 610
200040	STANDBY & ALLOWANCES	414	4 968	3 105	5 744	744	781	820	861
200100	PROTECTIVE CLOTHING	2 031	3 959	1 674	5 175	5 175	5 434	5 705	5 991
3100	EMPLOYEE RELATED COSTS SOCIAL CONTRIBUTIONS	20 090	51 730	79 997	107 645	107 645	111 441	117 013	122 864
200060	PENSION FUND CONTRIBUTIONS	18 495	41 607	68 144	91 336	91 336	95 256	100 019	105 020
200070	MEDICAL AID CONTRIBUTIONS	0	6 278	7 214	11 186	11 186	10 997	11 547	12 124
200080	SALGBC	83	161	209	295	295	295	310	325
200110	UNEMPLOYMENT INSURANCE FUND	1 512	3 683	4 430	4 828	4 828	4 893	5 138	5 395
3800	REPAIR AND MAINTENANCE ASSETS	4 034	5 685	19 117	21 323	21 323	10 640	11 172	11 731
235020	TOOL REPLACEMENT	2 927	4 849	14 317	16 940	16 940	4 640	4 872	5 116
235040	MACHINERY & EQUIPMENT	1 107	836	4 800	4 383	4 383	6 000	6 300	6 615
4400	GENERAL EXPENSES OTHER	12 670	7 752	6 164	42 187	37 187	15 000	15 750	16 538
260040	MATERIAL AND STOCK	12 670	7 752	6 164	16 664	11 664	10 000	10 500	11 025
305020	INTERN CAP: MACHINERY & EQUIP	0	0	0	25 523	25 523	5 000	5 250	5 513
4600	TOTAL DIRECT OPERATING EXPENDITURE	190 009	431 435	563 979	711 832	701 832	696 359	731 177	767 735
5100	TOTAL INDIRECT OPERATING EXPENDITURE	190 009	431 435	563 979	711 832	701 832	696 359	731 177	767 735
5200	TOTAL OPERATING EXPENDITURE	190 009	431 435	563 979	711 832	701 832	696 359	731 177	767 735
5400	OPERATING SURPLUS/(DEFICIT)	-190 009	-431 435	-563 979	-711 832	-701 832	-696 359	-731 177	-767 735
5600	OPERATING SURPLUSS/(DEFICIT) AFTER TAX	-190 009	-431 435	-563 979	-711 832	-701 832	-696 359	-731 177	-767 735
5900	SURPLUSS/(DEFICIT) AFTER TAX, CROSS SUBSIDATION	-190 009	-431 435	-563 979	-711 832	-701 832	-696 359	-731 177	-767 735
6700	CHANGE TO UNAPROPRIATED SURPLUS/(DEFICT)	-190 009	-431 435	-563 979	-711 832	-701 832	-696 359	-731 177	-767 735

COMMUNITY SERVICES CAPITAL PROJECTS - BUDGET 2012/13

CAPITAL SDBIP: COMMUNITY SERVICES																										
PROJECT NAME: REHABILITATION OF EMAKHAZENI OLD LANDFILL SITE AND COMMISSIONING OF NEW SITE (PHASE 1)																										
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4						
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June				
54245	11225	<ul style="list-style-type: none">Control and minimize environmental degradationEnsure that the general environmental is protected and promoted in a sustainable wayTo ensure economic growth and job creation for local peopleTo improve the skills base of the municipalityTo involve community in the matters of Local Government	<ul style="list-style-type: none">Appointment of consulting engineers for rehabilitation of Emakhazeni old land fill site and commissioning of new site through MIG funds (phase 1)	MIG	1,3 & 8	<ul style="list-style-type: none">Better used and maintained landfill site after issuing of permit	<ul style="list-style-type: none">It has been advised by DEDET that the current site is not full to its capacity; some portions can further be utilized, the permit must be issued first.	R3 009 600.00	Issue permit and use site by 30 June 2012			Finalization of bill of quantities	Finalization of designs	Issuing of ROD	Application for permit	Evaluation of permit	DEDET offices closed	Preliminary permit issued	Final permit issued	Procurement of contractor	Appointment of contractor	Excavation and preparation of	Finalization of cells	<ul style="list-style-type: none">Minutes of site meetingAttendance registerProgress reportContract	Retention fee	R389 667.00

COMMUNITY SERVICES: OPERATIONAL SDBIP 2012/2013

OPERATIONAL SDBIP COMMUNITY SERVICES																							
PUBLIC SAFETY: FIRE & RESCUE 1.1 Fire Extinguishers																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
15	91024	<ul style="list-style-type: none">To create a conducive environment for increased public safety	<ul style="list-style-type: none">Service fire extinguishers in compliance with fire regulations	Vote number: 006 235038	All urban Wards	<ul style="list-style-type: none">Number of fire extinguishers serviced	<ul style="list-style-type: none">55 fire extinguishers are serviced annually	R42 350.00	55 fire extinguishers serviced by November 2012							R42 350.00							

[illegible]

[illegible]

OPERATIONAL SDBIP COMMUNITY SERVICES																							
PUBLIC SAFETY: TRAFFIC MANAGEMENT 1.6 Traffic law enforcement: TMT Project																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
13	1018	<ul style="list-style-type: none">To create a conducive environment for increased public safety and financial viability	<ul style="list-style-type: none">Conduct traffic law enforcement through the TMT (camera speed) project	Vote number: 030 060084	All urban Wards	<ul style="list-style-type: none">Number of summonses issued and 40% of income generated from the project paid to TMT13314 summonses issued 50% of revenue generated is paid to the TMT authorities	<div>R 6 million</div> <div>60 000 summonses issued to the value of R4 million of which the municipality receives R3 million.</div> <div></div> <div></div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div>R 500 000.00</div> <div><div>Expenditure to TMT</div><div>R 2,4 million</div></div> <div><ul style="list-style-type: none">Program and reportsSummons print out</div>																

OPERATIONAL SDBIP COMMUNITY SERVICES																							
PUBLIC SAFETY: TRAFFIC MANAGEMENT 1.8 Road maintenance: Road marking																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
15	1024	<ul style="list-style-type: none">To create a conducive environment for increased public safety	<ul style="list-style-type: none">To promote a safer road by maintaining the road marks	Vote number: 235055	All urban Wards	<ul style="list-style-type: none">Length of road marks done	<ul style="list-style-type: none">Challenges experienced with road signage maintenance due to shortage of personnel	R 72 460.00	20km of road marks done				1.7km of road marks done	1.7km of road marks done	1.7km of road marks done	1.7km of road marks done	1.7km of road marks done	1.7km of road marks done	1.7km of road marks done	1.7km of road marks done	1.7km of road marks done	<ul style="list-style-type: none">Maintenance Reportsinvoice	
													R 6 038.33	R 6 038.33	R 6 038.33	R 6 038.33	R 6 038.33	R 6 038.33	R 6 038.33	R 6 038.33	R 6 038.33		

OPERATIONAL SDBIP COMMUNITY SERVICES																								
PUBLIC SAFETY: LICENSING MANAGEMENT 1.10 (b) Drivers licensing:																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June		
134	101822	<ul style="list-style-type: none">To promote public safety and financial sustainabilityTo increase the skills base of the community	<ul style="list-style-type: none">Conduct driver's license tests to improve the skills base of the community	Vote number: 03045070	All urban Wards	<ul style="list-style-type: none">Number of applicants tested	<ul style="list-style-type: none">1300 applicants tested	R 568 100.00	2600 applicants to be tested				217 applicants tested	217 applicants tested	217 applicants tested	217 applicants tested	217 applicants tested	217 applicants tested	217 applicants tested	217 applicants tested	217 applicants tested	217 applicants tested		<ul style="list-style-type: none">Reports from ENATISCopy of Application formsProof of payment (receipt book)
													R 47 342.00	217 applicants tested			R 47 342.00	217 applicants tested						
													R 47 342.00	217 applicants tested			R 47 342.00	217 applicants tested						
													R 47 342.00	217 applicants tested			R 47 342.00	217 applicants tested						
													R 47 342.00	217 applicants tested			R 47 342.00	217 applicants tested						
													R 47 342.00	217 applicants tested			R 47 342.00	217 applicants tested						
													R 47 342.00	217 applicants tested			R 47 342.00	217 applicants tested						

OPERATIONAL SDBIP COMMUNITY SERVICES																									
PUBLIC SAFETY: LICENSING MANAGEMENT																									
1.12 (d) Card licenses: PrPD																									
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE		
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June			
135	101824	<ul style="list-style-type: none">To promote public safety and financial sustainability	<ul style="list-style-type: none">Issuing the PrPD license to comply with the traffic regulations	Vote number: 03045080	All urban Wards	<ul style="list-style-type: none">Number of PrPD issued	<ul style="list-style-type: none">487 PrPD issued	R 25 800.00	492 PrPD issued				R 2150.00	41 PrPD issued	R 2150.00	41 PrPD issued	R 2150.00	41 PrPD issued	R 2150.00	41 PrPD issued	R 2150.00	41 PrPD issued	R 2150.00	41 PrPD issued	<ul style="list-style-type: none">Reports from ENATISCopy of Application formsProof of payment (receipt book)

[illegible]

<p align="center">OPERATIONAL SDBIP COMMUNITY SERVICES</p> <p>SOCIAL DEVELOPMENT AND AMENITIES : CULTURE, SPORTS & RECREATION</p> <p>1.14 (a) Recreation: Parks & Chalets</p>	
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1.14 (a) Recreation: Parks & Chalets

									KEY PERFORMANCE TARGETS						
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KPA		
IDP Priority Issue		
IDP Objective		
Strategy		
Budget vote		
Beneficiaries		
KPI		
Baseline		
ANNUAL		
Quarter 1		
Quarter 2		
Quarter 3		
Quarter 4		
SOURCE OF EVIDENCE		
1	2	3
7	14,	16
18		
• To strengthen the tourism priority of the area		
• To ensure accessibility of recreational facilities to the communities		
• Provide affordable sleeping accommodation and fishing facilities at Emakhazeni Caravan Park		
Vote numbers: 020060, 060074,045010		
All Wards		
• Number of visitors using the facility		
• Approximately 800 people visit the caravan park annually with November being the most busy month		
R164 060.00	850 visitors using the facility	
	45 visitors using the facility	
	45 visitors using the facility	
	90 visitors using the facility	
	90 visitors using the facility	
	150 visitors using the facility	
	100 visitors using the facility	
	55 visitors using the facility	
	55 visitors using the facility	
	50 visitors using the facility	
	60 visitors using the facility	
	50visitors using the facility	
	50 visitors using the facility	
	• Invoice book	
	• Booking register	

OPERATIONAL SDBIP COMMUNITY SERVICES SOCIAL DEVELOPMENT AND AMENITIES : CULTURE, SPORTS & RECREATION 1.15 (a) Arts and Culture: Heritage																										
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4						
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June				
15	725	<ul style="list-style-type: none">To embrace and recognize all cultural sitesTo involve the community in issues of Local Government	<ul style="list-style-type: none">To promote and embrace history and cultural heritage of indigenous people through the hosting the cultural events	Vote numbers: 007 260012	All Wards	•Number of cultural events held	<ul style="list-style-type: none">Two cultural events are being held annually	2 cultural events held	R59 500.00							1 cultural event held	R29 750.00									<ul style="list-style-type: none">Events reportsphotographs

OPERATIONAL SDBIP COMMUNITY SERVICES SOCIAL DEVELOPMENT AND AMENITIES : CULTURE, SPORTS & RECREATION 1.16 Arts and Culture: Geographical Features (Streets renamed)																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS														SOURCE OF EVIDENCE		
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May		June	
15	725	<ul style="list-style-type: none">To ensure that our geographical features reflect the diverse African culturesTo involve the community in issues of Local Government	<ul style="list-style-type: none">To review all names that do not reflect the diverse cultural heritageRenaming geographical features	Vote numbers: 007 235055	All Wards	<ul style="list-style-type: none">Number of geographical features named or renamedNumber of signboards procured	<ul style="list-style-type: none">Approximately 50 geographical features are being named or renamed annually	R110 110.00	50 geographical features named by June 2012								25 geographical features named						25 geographical features named	<ul style="list-style-type: none">InvoicesAdvertisements

[illegible]

OPERATIONAL SDBIP COMMUNITY SERVICES SOCIAL DEVELOPMENT AND AMENITIES : CULTURE, SPORTS & RECREATION 1.18 Sports & Recreation: Maintenance of Stadiums																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
1	7	<ul style="list-style-type: none">To create an environment within which individuals can easily participate in a sports of their choiceTo increase levels of participation in sport and recreationTo improve the quality of sports facilities	<ul style="list-style-type: none">Maintenance of sports stadiums	Vote numbers: salaries & cleaning material	All Wards	<ul style="list-style-type: none">Number of cleaning sessions of the facilitiesImproved appearance of the stadiums	<ul style="list-style-type: none">Five stadiums are being maintained on a weekly basis	240 cleaning sessions			20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	
																						<ul style="list-style-type: none">Program and inspection reports	

OPERATIONAL SDBIP COMMUNITY SERVICES SOCIAL DEVELOPMENT AND AMENITIES : CULTURE, SPORTS & RECREATION 1.19 (a) Arts and Culture: Library services (Committee meetings)																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS														SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May		June
1	13	<ul style="list-style-type: none">To ensure that library information services contribute to social and economic wellbeing of our communityEffective monitoring of management of libraries through library committee meetings	Vote numbers: salaries	All Wards	<ul style="list-style-type: none">Number of library committee meetingsIncrease in the readership and membership of library usersQuarterly meetings are being heldSenior librarian experiences transportation challenges	4 meetings to be held per year					1 meeting to be held				1 meeting to be held				1 meeting to be held		<ul style="list-style-type: none">Minutes of the meetingsAttendance register		

<p>OPERATIONAL SDBIP COMMUNITY SERVICES SOCIAL DEVELOPMENT AND AMENITIES : CULTURE, SPORTS & RECREATION 1.20 (b) Arts and Culture: Library services</p>
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KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
1	13	To ensure that library information services contribute to social and economic wellbeing of our community	Effective monitoring of management of libraries through monthly visits	Vote numbers: salaries	All Wards	Number of library visits by Senior Librarian	Senior Librarian experience transport challenges on monthly basis	ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
								36 library visits per year				3 library visits	3 library visits	3 library visits	3 library visits	3 library visits	3 library visits	3 library visits	3 library visits	3 library visits	3 library visits		<ul style="list-style-type: none">An approved trip authorization formVisit schedule

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OPERATIONAL SDBIP COMMUNITY SERVICES SOCIAL DEVELOPMENT AND AMENITIES : CULTURE, SPORTS & RECREATION 1.24 Sports & Recreation: Cleaning of Community Halls																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
1	7	<ul style="list-style-type: none">To improve the quality of public amenities	<ul style="list-style-type: none">To restore dignity through regular cleaning of community halls	Vote numbers: 007 260050 salaries	All Wards	<ul style="list-style-type: none">Number of cleaning sessionsImproved cleanliness of Community Halls	<ul style="list-style-type: none">Community hall are being cleaned on a weekly basisChallenge experienced with cleaning materials being in stock at stores	240 cleaning sessions				20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	20 cleaning sessions	
																						<ul style="list-style-type: none">ProgramInspection reportsRequisitions	

OPERATIONAL SDBIP COMMUNITY SERVICES SOCIAL DEVELOPMENT AND AMENITIES : CULTURE, SPORTS & RECREATION 1.26 Sports & Recreation : Parks and Chalets																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June		
1 2 3	7 14 16 18	<ul style="list-style-type: none">To strengthen the tourism priority of the area.To ensure accessibility of recreational facilities to the communities	<ul style="list-style-type: none">Provide well maintained sleeping accommodation and fishing facilities at Emakhazeni Caravan Park	Vote numbers: 235015 & 235025	All Wards	<ul style="list-style-type: none">Number of assets maintained and repaired	<ul style="list-style-type: none">Approximately 800 people visits the caravan park annually with November being the most busy month	R33 880	October 2012					Source quotations	Appoint contractor	Start of construction work								<ul style="list-style-type: none">ProgramInspection reportsRequisitions

[illegible]

[illegible]

OPERATIONAL SDBIP COMMUNITY SERVICES																							
ENVIRONMENTAL MANAGEMENT: WASTE																							
1.30 Refuse Removal																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
134	111822	<ul style="list-style-type: none">To provide a safe, effective and economical waste collection serviceTo ensure that the general environment is promoted and protected in a sustainable wayTo maximize the income of the municipalityTo increase the skills level of the employees	<ul style="list-style-type: none">Providing refuse removal services to the communities and business sector as per schedule	Vote number: 0202800	All urban Wards	<ul style="list-style-type: none">Number of households receiving refuse removal servicesNumber of business clients receiving refuse removal servicesCompliance with the refuse removal schedule	<ul style="list-style-type: none">Currently collecting from all urban households except the informal settlements and the rural areas	Ensure that residents receive the service once per week Ensure that businesses receive the service twice per week			All households and businesses receive the service	All households and businesses receive the service	All households and businesses receive the service	All households and businesses receive the service	All households and businesses receive the service	All households and businesses receive the service	All households and businesses receive the service	All households and businesses receive the service	All households and businesses receive the service	All households and businesses receive the service	All households and businesses receive the service	<ul style="list-style-type: none">Schedule of collectionInspection forms to be designed and monitored by the supervisor and unit managers	
								R4 732 834.00			R 394 402.83	R 394 402.83	R 394 402.83	R 394 402.83	R 394 402.83	R 394 402.83	R 394 402.83	R 394 402.83	R 394 402.83	R 394 402.83	R 394 402.83	R 394 402.83	

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² PPE stands for Personal Protective Equipment

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**OPERATIONAL SDBIP
COMMUNITY SERVICES**

KPA	IDP Priority	IDP Objective	Strategy	Budget	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS				
								ANNUAL	Quarter 1	Quarter 2	Quarter 3	Quarter 4

³ Tools applicable to waste management: Brooms, rakes, spades, paper picks, dust pans

[illegible]

OPERATIONAL SDBIP COMMUNITY SERVICES																							
ENVIRONMENTAL MANAGEMENT: HEALTH																							
1.39 (b) Water sample testing analysis: Water treatment plants																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
15	11824	<ul style="list-style-type: none">To promote public safety and ensure that the general environment is promoted in a sustainable manner	<ul style="list-style-type: none">To conduct 192 water samples from the water purification plants for compliance monitoring according to SANS⁵ 241 water quality	Vote number: 0092600424	All urban Wards	<ul style="list-style-type: none">Number of samples taken	<ul style="list-style-type: none">Samples taken according to blue drop requirements for water quality monitoring purposes	R 108 000.00	192 samples per year				16 samples per month	16 samples per month	16 samples per month	16 samples per month	16 samples per month	16 samples per month	16 samples per month	16 samples per month	<ul style="list-style-type: none">Water sample resultsItems submitted to Council committees		
								R 9 000.00					16 samples per month										
								R 9 000.00					16 samples per month										
								R 9 000.00					16 samples per month										
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⁵ SANS: South African National Standards

[illegible]

⁶ SANS: South African National Standards

OPERATIONAL SDBIP COMMUNITY SERVICES																						
ENVIRONMENTAL MANAGEMENT: HEALTH																						
1.41 (d) Water sample testing analysis: Reservoirs																						
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS														
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June
1	11	<ul style="list-style-type: none"> To promote public safety and ensure that the general environment is promoted in a sustainable manner To conduct 168 water samples from the reservoirs for compliance monitoring according to SANS' 241 water quality 	<ul style="list-style-type: none"> To conduct 168 water samples from the reservoirs for compliance monitoring according to SANS' 241 water quality 	Vote number: 0092600424	All urban Wards	<ul style="list-style-type: none"> Number of samples taken 	<ul style="list-style-type: none"> Samples taken according to blue drop requirements for water quality monitoring purposes 	168 samples per year			14 samples per month	14 samples per month	14 samples per month	14 samples per month	14 samples per month	14 samples per month	14 samples per month	14 samples per month	14 samples per month	14 samples per month	14 samples per month	14 samples per month
5	11							R 54 000.00			R 4 500.00	R 4 500.00	R 4 500.00	R 4 500.00	R 4 500.00	R 4 500.00	R 4 500.00	R 4 500.00	R 4 500.00	R 4 500.00	R 4 500.00	R 4 500.00
	8																					
	24																					
								<ul style="list-style-type: none"> Water sample results Items submitted to Council committees 														

⁷ SANS: South African National Standards

OPERATIONAL SDBIP COMMUNITY SERVICES																							
ENVIRONMENTAL MANAGEMENT: HEALTH																							
1.42 (e) Water sample testing analysis: other water samples (springs boreholes)																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
15	11824	<ul style="list-style-type: none">To promote public safety and ensure that the general environment is promoted in a sustainable manner	<ul style="list-style-type: none">To conduct 24 other water samples from the springs, boreholes & streams for compliance based on complaints	Vote number: 0092600424	All urban Wards	<ul style="list-style-type: none">Number of samples taken	<ul style="list-style-type: none">Samples taken according to SANS⁸ 241 requirements, but based on the complaint basis	R 26 520.00	24 samples per year												<ul style="list-style-type: none">Water sample resultsItems submitted to Council committeesComplaint register		
								R 2 210.00	2 samples per month														
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⁸ SANS: South African Standards

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OPERATIONAL SDBIP COMMUNITY SERVICES																							
ENVIRONMENTAL MANAGEMENT: HEALTH																							
1.46 (b) Health promotion: Environmental education initiatives																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	Septemb	October	Novembe	Decembe	January	February	March	April	May	June	
1	8 13 11	25	<ul style="list-style-type: none">To promote public safety and ensure that the general environment is promoted in a sustainable mannerTo educate the community on the issues of environmental awarenessTo promote the development of a healthy community	<ul style="list-style-type: none">To educate the community by conducting 4 environmental education initiatives	Vote number: 009260026	All urban Wards	<ul style="list-style-type: none">Number of environmental education initiatives conducted e.g. debates, environmental related competition	<ul style="list-style-type: none">Environmental education conducted on a quarterly basis	R 15 000.00	4 environmental initiative per annum					1 environmental initiative		1 environmental initiative			1 environmental initiative			<ul style="list-style-type: none">Reportsphotographs
														R 3 750.00									
														R 3 750.00									

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OPERATIONAL SDBIP COMMUNITY SERVICES																							
ENVIRONMENTAL MANAGEMENT: HEALTH 1.49 Institutional inspection																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
15	81124	<ul style="list-style-type: none">To promote public safety and ensure that the general environment is promoted in a sustainable mannerTo promote the development of a healthy community	<ul style="list-style-type: none">To conduct 72 institutional inspections to ensure compliance with health legislations	Vote number: salaries	All urban Wards	<ul style="list-style-type: none">Number of institutions inspected	<ul style="list-style-type: none">Monthly inspections are currently being done	72 institutional inspection to be conducted			6 institutions inspected	6 institutions inspected	6 institutions inspected	6 institutions inspected	6 institutions inspected	6 institutions inspected	6 institutions inspected	6 institutions inspected	6 institutions inspected	6 institutions inspected	6 institutions inspected	<ul style="list-style-type: none">Inspection books and monthly reports	

OPERATIONAL SDBIP COMMUNITY SERVICES																							
ENVIRONMENTAL MANAGEMENT: HEALTH 1.50 Dairy Farm Inspections																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	Baseline	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
15	81124	<ul style="list-style-type: none">To promote public safety and ensure that the general environment is promoted in a sustainable mannerTo promote the development of a healthy community	<ul style="list-style-type: none">To conduct 36 dairy inspections to ensure compliance with health legislations	Vote number: Salaries	All urban Wards	<ul style="list-style-type: none">Number of dairy inspectedInspection is occasionally done		36 dairy inspection to be conducted over a quarterly period				9 dairy farm inspections			9 dairy farm inspections			9 dairy farm inspections			9 dairy farm inspections		<ul style="list-style-type: none">Inspection books and monthly reports

OPERATIONAL SDBIP TECHNICAL SERVICES																							
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																							
1.52(a) Inspection of houses																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
1	5,6	<ul style="list-style-type: none">To meet quality housing needs to residents of Emakhazeni Local MunicipalityTo have an organizational structure that will allow improvement when a need arisesTo ensure compliance with NHBRC¹⁰ and NBRTo conduct inspection in all built environment within ELM in terms of NHBRC and NBRInitiate the process of training the assistant building inspectors	<ul style="list-style-type: none">To conduct inspection in all built environment within ELM in terms of NHBRC and NBRInitiate the process of training the assistant building inspectors	Vote numbers: 0142000100	All Wards	<ul style="list-style-type: none">Number of inspections concluded and reported.	<ul style="list-style-type: none">Only 1 qualified building inspector and 1 assistant building inspector	345 inspections															
4	20																						
5	24																						
	25																						

¹⁰ NHBRC: National Home Builders Regulation Council,

OPERATIONAL SDBIP TECHNICAL SERVICES																								
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																								
1.53(b) Assessment of Building Plans																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June		
1	6	<ul style="list-style-type: none">To meet quality housing needs according to the approved building plansTo ensure economic growth that is inclusive and contributing to overall human developmentTo maximize the income of the municipalityTo initiate a policy for life of a building plan after approval	<ul style="list-style-type: none">Encourage the private sector to invest in and develop propertiesEncourage people to submit building plans	Vote no: 060100	All Wards	<ul style="list-style-type: none">Number of Approved building plan approvedR3.40 per square metre charged for a building planR293.47 application fee paid by applicantsApproximately 7 building plans are submitted for	81 building plans approved			8 building plans submitted and approved	8 building plans submitted and approved	8 building plans submitted and approved	6 building plans submitted and approved	5 building plans submitted and approved	3 building plans submitted and approved	7 building plans submitted and approved	7 building plans submitted and approved	7 building plans submitted and approved	7 building plans submitted and approved	8 building plans submitted and approved	<ul style="list-style-type: none">Approved building plansApproval letterGIS			
2	14																							
3	18																							

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OPERATIONAL SDBIP TECHNICAL SERVICES																													
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																													
1.55Construction of 150 RDP houses in Emthonjeni Ext 3																													
KPA		IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE					
									ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4								
									Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June						
1	2	6	<ul style="list-style-type: none">To meet quality housing needs to residents of Emakhazeni Local MunicipalityDevelop appropriate mechanism process and procedures to encourage the involvement of community in matters of Local GovernmentTo ensure compliance with laws, regulations and other applicable actsTo maximize the income of the municipality	<ul style="list-style-type: none">To ensure that the municipality has all the instrument to promote the review and restructuring of the spatial patternsInvite as many stakeholders and structures in all housing delivery projects	Department of Human Settlement	5 & 6	<ul style="list-style-type: none">Number of houses completedOnly 128 slabs were cast		R 8,8 000.00	120 houses	were completed, 120 slabs cast																		
3	4	15							R8.7 million	150 houses	to be completed by June 2012																		
5																													
															R7 25 000	12 houses	completed												
															R7 25 000	12 houses	completed												
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									R7 25 000	12 houses	completed																		
									R7 25 000	12 houses	completed																		
																								<ul style="list-style-type: none">Happy lettersInspection sheetsMinutes of meetings					

URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE 1.56MADALA TOWNSHIP ESTABLISHMENT																									
OPERATIONAL SDBIP TECHNICAL SERVICES																									
KPA		IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June			
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	
			To meet the housing needs of residents in the municipal area of jurisdiction To boost the local economy and create more jobs for the community	<ul style="list-style-type: none">To ensure that the municipality has all the instrument to promote the review and restructuring of the spatial patterns Invite as many stakeholders and structures in all housing delivery projects	R1.2 MILLION	1	GENERAL PLAN APPROVED	No formal township was established. Consultant appointed to start afresh.			100%	EIA process	Geotechnical report	Record of decision	General plan approved	Pegging of sites	Deed office closed	Opening of township register							
								Township establishment finalized (100%)																	

[illegible]

OPERATIONAL SDBIP TECHNICAL SERVICES																									
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE 1.58TENURE UPGRADING : EMTHONJENI (ENKANINI)																									
KPA		IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June			
1	2	3	4	5	6	7	8	9	To have eNkanini finally formalized.		100%														
10	11	12	13	14	15	16	17	18	Procurement of consultant																
19	20	21	22	23	24	25	26	27	Townplanning processes																
28	29	30	31	32	33	34	35	36	EIA process followed																
37	38	39	40	41	42	43	44	45	General plan approved																
46	47	48	49	50	51	52	53	54	Pegging of sites																
55	56	57	58	59	60	61	62	63																	
64	65	66	67	68	69	70	71	72	Opening of township register																
73	74	75	76	77	78	79	80	81	Registration of deeds																
82	83	84	85	86	87	88	89	90																	
91	92	93	94	95	96	97	98	99	Issue title deeds.																
100	101	102	103	104	105	106	107	108	Title deeds Update GIS																

1	14	<ul style="list-style-type: none"> To meet housing needs of residents in the municipality area of jurisdiction To minimise the erection of sharks <p>Request more funding from Department of Rural Development and Land Administration and Human Settlement in order to secure suitable land in Emgwenya.</p> <p>Areas such as Madala Township, Wonderfontein, new land purchased in Entokozweni and Emgwenya, Ext.4 Siyathuthuka to be fully upgraded and formalised.</p> <p>To formalise the informal settlements and possibly relocate those who are residing on undevelopable portions of land especially in Emgwenya, Emthonjeni and Sakhelwe</p> <p>Department of Human Settlement be advised to fast-track the</p>	R 130 000	1	TITLE DEEDS ISSUED BY JUNE 2012	Land budget from Boris Friedman with only 6 houses.	To establish land development with 50 units	100%	Procurement of consultant	EIA	Geotechnical report	Record of Decision	General plan approved	Register township	Township register opened	EIA report Geotechnical report GIS updated.
2	15															
3	18															
4	22															
5	25															

OPERATIONAL SDBIP TECHNICAL SERVICES URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE 1.60GREENFIELD DEVELOPMENT : 600 SITES IN GUGULETHU															
KPA	IDP	IDP Objective	Strategic	Budget	Benefit	KPI	BASELINE	KEY PERFORMANCE TARGETS							
								ANNUAL	Quarter 1	Quarter 2	Quarter 3	Quarter 4			

1	14		
2	15		
3	18		
4	22		
5	25		
<ul style="list-style-type: none"> To meet housing needs of residents in the municipality area of jurisdiction To minimise the erection of sharks 			
Request more funding from Department of Rural Development and Land Administration and Human Settlement in order to secure suitable land in Emgwenya.			
Areas such as Madala Township, Wonderfontein, new land purchased in Entokozweni and Emgwenya, Ext.4 Siyathuthuka to be fully upgraded and formalised.			
To formalise the informal settlements and possibly relocate those who are residing on undevelopable portions of land especially in Emgwenya, Emthonjeni and Sakhelwe			
Department of Human Settlement be advised to fast-track the			
R 130 000			
7			
Township established			
		Target	
		Township register opened by 30 June 2012	
		Actual	
		%	
		100%	
		Procurement of consultant	July
		EIA processes	August
		EIA processes	September
		EIA processes	October
		EIA processes	November
		EIA processes	December
		Geotechnical report	January
		EIA processes	February
		EIA processes	March
		EIA processes	April
		General plan approved	May
		Township register opened.	June
			SOURCE OF EVIDENCE

OPERATIONAL SDBIP TECHNICAL SERVICES																							
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																							
1.62FAST-TRACK THE MADALA LAND CLAIM																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASILINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
		<ul style="list-style-type: none">To settle people in accordance to the land claimsTo settle the communities who were previously disadvantaged	Work hand in hand with the Department of Land Affairs as well as the Commission on Land Restitution to buy more land and finalise land claims in order to resettle the communities	NOT CONFIRMED	Wards 8	Land tenure improved & financial compensation settled	All required documentations were handed over to Land Affairs by claimamants	Finalise the 5 land claims in Emakhazeni by 30 June 2012.	Finalise claims by 30 June 2012		Verify validity of documents	Verify validity of documents	Verify validity of documents	Verify validity of documents	Verify validity of documents	Verify validity of documents	Verify validity of documents	Verify validity of documents	Verify validity of documents	Verify validity of documents	Verify validity of documents	Finalise payments	Payment vouchers

OPERATIONAL SDBIP TECHNICAL SERVICES																			
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																			
1.63Finalization of township establishment Ext 4 Siyathuthuka																			
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS											
								ANNUAL			Quarter 1			Quarter 2			Quarter 3		
								Target	Actual	%	July	August	September	October	November	December	January	February	March
1	6	<ul style="list-style-type: none"> To meet quality housing needs to residents of Emakhazeni Local Municipality Develop appropriate mechanism process and procedures to encourage the involvement of community in matters of Local Government To ensure compliance with laws, regulations and other applicable acts To maximize the income of the municipality 	<ul style="list-style-type: none"> To ensure that the municipality has all the instrument to promote the review and restructuring of the spatial patterns Invite as many stakeholders and structures in all housing delivery projects The municipality encourage the private initiatives to invest and develop properties 	Department of Human Settlement, ELM and private sector	Ward 1	<ul style="list-style-type: none"> Approved township establishment and township register opened Service level agreement concluded between ELM and the service provider 		Township establishment finalized by June 2012.			Meeting with developer & Human Settlement	Submission of beneficiary data	Installation of engineering services	Installation of engineering services	Installation of engineering services		Procurement processes for contractors	Site establishment and clearance	Construction of houses
2	14																		
3	15																		
4	18																		
5	22	<ul style="list-style-type: none"> Township register opened EIA report released General plan approved 																	
6	25																		

OPERATIONAL SDBIP TECHNICAL SERVICES																													
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																													
1.64Finalization of township establishment Ext 3 Entokozweni																													
KPA		IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE								
									ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4										
									Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June						
1	2	6	<ul style="list-style-type: none">To meet quality housing needs to residents of Emakhazeni Local MunicipalityDevelop appropriate mechanism process and procedures to encourage the involvement of community in matters of Local GovernmentTo ensure compliance with laws, regulations and other applicable actsTo maximize the income of the municipality	<ul style="list-style-type: none">To ensure that the municipality has all the instrument to promote the review and restructuring of the spatial patternsInvite as many stakeholders and structures in all housing delivery projectsThe municipality encourage the private initiatives to invest and develop properties	Department of Human Settlement	Ward 5 & 6	<ul style="list-style-type: none">Approved township establishment and township register openedService level agreement concluded between ELM and the service provider	R 980 000.00	Township establishment finalized by October 2011			Meeting with developer & Human Settlement	Finalization of township establishment	Opening of township register										<ul style="list-style-type: none">Township register openGIS updatedGeneral plan approved					
3	4	14																											
5	6	15																											
7	8	18																											
9	10	22																											
11	12	25																											

OPERATIONAL SDBIP TECHNICAL SERVICES																							
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																							
1.65Monitoring of hostel conversion to family units in Emgwenya & Emthonjeni																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
1	6	<ul style="list-style-type: none">To meet quality housing needs to residents of Emakhazeni Local MunicipalityDevelop appropriate mechanism process and procedures to encourage the involvement of community in matters of Local GovernmentTo ensure compliance with laws, regulations and other applicable actsTo maximize the income of the municipalityTo convert hostels to family units using Human settlement budgetInvite as many stakeholders and structures in all housing delivery projects		Department of Human Settlement	Ward 5, 6 & 7	<ul style="list-style-type: none">Converted hostels to family unitsFamily units occupied by beneficiariesHostels standing at 60% completion		Complete family units and occupied by September 2011.			Excavation of foundations	Casting of slabs	Construction of top structure on family units	Construction of top structure on family units	Construction of top structure on family units	Construction of top structure on family units	Construction of top structure on family units	Construction of top structure on family units	Construction of top structure on family units				
2	14																						
3	15																						
4	18																						
5	22																						
5	25																						
																			<ul style="list-style-type: none">Inspection sheetsMinutes of steering committee meetingsPhotos and GIS				

OPERATIONAL SDBIP TECHNICAL SERVICES																							
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																							
1.66Resuscitation of farmers forum meetings																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
1	4	<ul style="list-style-type: none">To engage farmers in a bid to unlock service delivery and promoted infrastructure development to farming communitiesTo ensure compliance with laws, regulations and any other applicable actsTo ensure the promotion of transparency through public participation at all times	<ul style="list-style-type: none">Strive to achieve the object of local government by involving communities in the work of local governmentEnsure that regulations and guidelines as well as information systems enables planning and involving farmers in service delivery	Salaries	All rural wards	<ul style="list-style-type: none">Meetings held with farmers on monthly basisConsent letters signed between the ELM and farmers to deliver services	<ul style="list-style-type: none">Meetings not coordinated and not sitting as per schedule	12 monthly meetings held and consent letters signed			Monthly meetings held	Monthly meetings held	Monthly meetings held	Monthly meetings held	Monthly meetings held	Monthly meetings held	Monthly meetings held	Monthly meetings held	Monthly meetings held	<ul style="list-style-type: none">Minutes of meetingsConsent lettersAttendance register			
5	24																						
	25																						

OPERATIONAL SDBIP TECHNICAL SERVICES																							
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																							
1.67Engage Spoornet to release land for development in Emgwenya																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
1	4	• To guide the development in the municipal area of jurisdiction • To ensure economic growth that is inclusive and contributing to overall human development	• Write letters and engage Spoornet in a formal meeting to release land for Emgwenya	Salaries	Ward 7	• Land made available for development in Emgwenya	• Meetings have been initiated, however not enough feedback is received from Spoornet	• Meetings held with Spoornet and land released by June 2012.															
2	14																						
		</																					

<p style="text-align: center;">OPERATIONAL SDBIP TECHNICAL SERVICES</p> <p>WATER AND SANITATION : OPERATIONS AND MAINTENANCE</p> <p>1.70 Inspection of pump stations and purification works</p>																			
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS											
								ANNUAL			Quarter 1			Quarter 2			Quarter 3		
								Target	Actual	%	July	August	September	October	November	December	January	February	March
1	1 11	<ul style="list-style-type: none"> To promote environmental suitability to communities To provide adequate and appropriate management of sewer purification services 	<ul style="list-style-type: none"> To inspect & repair pump stations and purification works 	Vote no: Salaries budget	All urban wards	<ul style="list-style-type: none"> Number of inspections on pump stations and purification works. 	<ul style="list-style-type: none"> 360 target set pump inspected on daily basis to avoid interruptions, however not all were covered 	420 pump stations and purification works inspected by June 2011			240 inspections on the pump stations and purification works done	240 inspections on the pump stations and purification works done	240 inspections on the pump stations and purification works done	240 inspections on the pump stations and purification works done	240 inspections on the pump stations and purification works done	240 inspections on the pump stations and purification works done	240 inspections on the pump stations and purification works done	240 inspections on the pump stations and purification works done	240 inspections on the pump stations and purification works done
						<ul style="list-style-type: none"> Inspection reports 													

OPERATIONAL SDBIP TECHNICAL SERVICES																							
WATER AND SANITATION : OPERATIONS AND MAINTENANCE																							
1.71Inspection of water pipeline leakages																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
1	11	<ul style="list-style-type: none">To achieve a zero pipeline leakages in 2011/2012 going forward.To provide adequate and sustainable water supply services to communitiesTo inspect & repair water pipe leakages on daily basisMaintenance of water infrastructure within 24 hours of location	Vote no : Salaries	All urban wards	<ul style="list-style-type: none">Number of inspectionsNumber of pipe leaks repaired		360 water pipe inspections.				30 inspections & 12 pipe leakages repaired	30 inspections & 12 pipe leakages repaired	30 inspections & 12 pipe leakages repaired	30 inspections & 12 pipe leakages repaired	30 inspections & 12 pipe leakages repaired	30 inspections & 12 pipe leakages repaired	30 inspections & 12 pipe leakages repaired	30 inspections & 12 pipe leakages repaired	<ul style="list-style-type: none">Inspection reportsJob cards				

OPERATIONAL SDBIP TECHNICAL SERVICES																							
WATER AND SANITATION : OPERATIONS AND MAINTENANCE																							
1.72Water Connections																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
1	1 8 11	<ul style="list-style-type: none">To promote environmental suitability to communitiesTo provide adequate and sustainable water services to the communities	<ul style="list-style-type: none">To provide water connections as per requests made by households using internal funds	Vote no: 045 010010	All urban wards	<ul style="list-style-type: none">Number of water connections done240 target set in 2010/2011, but new houses are currently being built in Sakhelwe and Emthonjeni.		350 water connections done by June 2012				100 water connections done	100 water connections done	100 water connections done	100 water connections done	100 water connections done	100 water connections done	100 water connections done	100 water connections done	100 water connections done	100 water connections done	100 water connections done	<ul style="list-style-type: none">Job cards

OPERATIONAL SDBIP TECHNICAL SERVICES																							
WATER AND SANITATION : OPERATIONS AND MAINTENANCE																							
1.73Maintenance of pumpstations and purification works																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS														SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May		June
1	11	<ul style="list-style-type: none">To promote environmental suitability to communitiesTo provide adequate and appropriate management of sewer and water purification works.Maintenance of sewer and water pump and purification works	Vote no: salaries	All Urban Wards	<ul style="list-style-type: none">Number of maintenance work doneMost pump stations are in Emakhazeni where Bhukumuzi and Glisa pumpstations are a problem.	320x maintenance work to be done.			26.6 times of maintenance work	26.6 times of maintenance work	26.6 times of maintenance work	26.6 times of maintenance work	26.6 times of maintenance work	26.6 times of maintenance work	26.6 times of maintenance work	26.6 times of maintenance work	26.6 times of maintenance work	26.6 times of maintenance work	26.6 times of maintenance work	<ul style="list-style-type: none">RequisitionsJob cardsReports			

OPERATIONAL SDBIP TECHNICAL SERVICES																											
WATER AND SANITATION: OPERATIONS AND MAINTENANCE																											
1.74Update the pumps and motors maintenance plan																											
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS																SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4							
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June					
1	1	11	<ul style="list-style-type: none">To promote a environmental suitability to communitiesTo provide adequate and reliable water and sewer infrastructure servicesTo compile a report pertaining the status of all the pumps and motors to effect proper maintenance by using internal funding	Vote no: salaries	All urban wards	<ul style="list-style-type: none">Maintenance document compileNo record was kept and maintenance not properly done		compiled maintenance plan for implementation				Visitation of all plants and pumps	Reconciliation of baseline information	Completion of the maintenance master plan													<ul style="list-style-type: none">Master planGIS

OPERATIONAL SDBIP TECHNICAL SERVICES																							
ROADS AND STORMWATER : OPERATIONS AND MAINTENANCE																							
1.76Gravelling of roads																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
1	3 10	<ul style="list-style-type: none">To improve the state of our existing roads to acceptable standardsTo create a secure and safe environment	<ul style="list-style-type: none">To keep constant maintenance of roads and storm water by grading and re gravelling	Vote no: 013 235054	All wards	<ul style="list-style-type: none">Meters of gravel road re-graveled	<ul style="list-style-type: none">9000 meters of gravel roads done especially in Dullstroom due to help from roads Department.	4000 road surface graveled by June 2010							2000 meters of road graveled								<ul style="list-style-type: none">Photos

OPERATIONAL SDBIP TECHNICAL SERVICES																							
ROADS AND STORMWATER : OPERATIONS AND MAINTENANCE																							
1.77Patching of potholes																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
1	3 10	<ul style="list-style-type: none">To improve the state of our existing roads to acceptable standardsTo create a secure and safe environment	<ul style="list-style-type: none">To keep constant maintenance of roads by patching of potholes using a service provider	Vote no: 013 235054,	All urban wards	<ul style="list-style-type: none">Square meter of potholes patched	<ul style="list-style-type: none">Due to lack of enough tar G5 material was used to patch the roads.	4000m ² potholes repaired					1000 square meter of potholes patched	1000 square meter of potholes patched	1000 square meter of potholes patched		1000 square meter of potholes patched	1000 square meter of potholes patched	1000 square meter of potholes patched	1000 square meter of potholes patched	1000 square meter of potholes patched	Provision for contingency and R600 000.00 reserved for graveling	<ul style="list-style-type: none">ReportsPayment certificate

OPERATIONAL SDBIP TECHNICAL SERVICES																							
ROADS AND STORM WATER: OPERATIONS AND MAINTENANCE																							
1.78Cleaning of catchpits and trenches																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS													SOURCE OF EVIDENCE		
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April		May	June
1	3 10	<ul style="list-style-type: none">To ensure that storm water control is improvedTo create a secure and safe environment	<ul style="list-style-type: none">To keep constant maintenance of storm water system following programme by Municipal employees	Vote no: salaries budget	All urban wards	<ul style="list-style-type: none">Number of catchpits cleaned	<ul style="list-style-type: none">400 target was set for previous financial year , however new areas such Ext 3 Emthonjeni were added to the list	480 catchpits cleaned on monthly basis					40 catchpits cleaned	40 catchpits cleaned	40catchpits cleaned	40catchpits cleaned	40 catchpits cleaned	40catchpits cleaned	40catchpits cleaned	40 catchpits cleaned	<ul style="list-style-type: none">Reportsschedule		

[illegible]

OPERATIONAL SDBIP TECHNICAL SERVICES																							
ELECTRICITY SUPPLY: OPERATIONS AND MAINTENANCE																							
1.80Electrical faults reported and attended																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
13	2; 10 18	<ul style="list-style-type: none">To have a stronger power supply and less power interruptionsTo create a secure and safe environmentTo sustain the success of the pastEfficient maintenance and attendance of electricity complaints to minimize interruptions	Vote no: salaries	All wards	<ul style="list-style-type: none">Number of ordinary electrical faults reported and attendedAverage of 100 complaints attended per day		3240 faults attended per year				270 faults attended	270 faults attended	270 faults attended	270 faults attended	270 faults attended	270 faults attended	270 faults attended	<ul style="list-style-type: none">Electric scheduleJob cardreports					

ELECTRICITY SUPPLY : OPERATIONS AND MAINTENANCE 1.81Low Tension faults																							OPERATIONAL SDBIP TECHNICAL SERVICES	
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June		
13	21018	<ul style="list-style-type: none">To have a stronger power supply and less power interruptionsTo create a secure and safe environmentTo sustain the success of the past	<ul style="list-style-type: none">Efficient maintenance and attendance of electricity complaints to minimize interruptions	Vote no: Salaries budget	All urban wards except ward 4	<ul style="list-style-type: none">Number of low tension faults repaired	<ul style="list-style-type: none">The 120 target set was reached	1440 LT faults repaired				120 LT faults attended	120 LT faults attended	120 LT faults attended	120 LT faults attended	120 LT faults attended	120 LT faults attended	120 LT faults attended	120 LT faults attended	120 LT faults attended	120 LT faults attended	<ul style="list-style-type: none">Job cardsReportElectrical schedule		

[illegible]

[illegible]

OPERATIONAL SDBIP TECHNICAL SERVICES																							
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																							
1.86Repairing of meter boxes																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS														SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May		June
1	2	<ul style="list-style-type: none">To provide affordable and reliable electricity to Urban and Rural areas	<ul style="list-style-type: none">Efficient maintenance and attendance of electricity complaints to minimize interruptions	Vote no: 305020	Ward 1,4,5 & 7	<ul style="list-style-type: none">Number of meter boxes repaired	<ul style="list-style-type: none">Due to supply cash flow challenges, there is a backlog on the repairs of meter boxes	R 72 260.00				R6 271.00	R6 271.00	R6 271.00	R6 271.00	R6 271.00	R6 271.00	R6 271.00	R6 271.00	R6 271.00			
																				<ul style="list-style-type: none">Repair list			

OPERATIONAL SDBIP TECHNICAL SERVICES																								
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																								
1.87Servicing of Transformers																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE				
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June	
1	2	<ul style="list-style-type: none">To provide affordable and reliable electricity to Urban and Rural areas	<ul style="list-style-type: none">Servicing of transformers	Vote no: (040)235021	All wards	<ul style="list-style-type: none">Transformers serviced	<ul style="list-style-type: none">Oil sampling to be don e	R300 000.00				Advertise for appointment of contractor	Appointment of contractor	Commissioning of the service	R25 000.00	R25 000.00	R25 000.00	R25 000.00	R25 000.00	R25 000.00	R25 000.00	R25 000.00	R25 000.00	<ul style="list-style-type: none">Service report

OPERATIONAL SDBIP TECHNICAL SERVICES																								
URBAN AND RURAL DEVELOPMENT : OPERATIONS AND MAINTENANCE																								
1.88Oil sampling and servicing of transformers																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE				
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June	
13	21018	<ul style="list-style-type: none">To provide an on-going management and maintenance of the electrical network and infrastructureTo create a secure and safe environmentServing of transformers using internal funding			All wards	<ul style="list-style-type: none">Number of oil sampling taken and transformers servicedNot adequate servicing of transformers was undertaken in the past	120 oil sampling performed and affected transformers serviced by October 2010				Solicit quotations for oil sampling	Appointment of service provider	120 oil sampling performed	Results on kind of service to be conducted released	Servicing of the affected transformers	Servicing of transformation continues							<ul style="list-style-type: none">Job cardsOil sampling resultsCompletion certificate	
							R 25 000.00								R 75000.00									
																R 200 000.00								

OPERATIONAL SDBIP TECHNICAL SERVICES																							
ELECTRICITY SUPPLY : OPERATIONS AND MAINTENANCE 1.90Purchase of Safety equipment for Electricians																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
1	2 10	<ul style="list-style-type: none">To create a secure and a safe environment	<ul style="list-style-type: none">Purchase of safety equipment for electricians	<ul style="list-style-type: none">(040) 200100	All wards except ward 4	<ul style="list-style-type: none">Safety equipments purchased for Electricians to comply with OHS Act	<ul style="list-style-type: none">Not all Electricians have safety equipment to meet the equipment of the OHS Act	<div><div>All five electricians equipped with safety equipment by September 2010</div><div></div></div>				Solicit quotations for safety equipments	Purchase of the safety equipments								<ul style="list-style-type: none">RequisitionDistribution register		

[illegible]

CAPITAL PROJECTS: NKANGALA DISTRICT MUNICIPALITY FUNDING

Project name: Building of community hall in Siyathuthuka

KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE		
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June			
5	7	To make sure that service delivery is enhanced in previously disadvantaged areas. To provide a convenient sports and recreation infrastructure.	Improve the quality of sport facilities and provision of new infrastructure.	NDM	1,2,4 & 5	<ul style="list-style-type: none">Complete community hall delivered in Siyathuthuka.There is no convenient community hall in Siyathuthuka.		Completed hall and functional.	R2 000 000.00				Procurement of consultant	Appointment of consultant	Finalization of Bill of quantities	Procurement of a contractor	Appointment of a contractor	Site establishment	Clearance and excavation	Laying of foundation	Construction of top structure	Construction of top structure	Construction of top structure	Completion of building	Minutes of site meetings Quarterly meetings with NDM Attendance register

CAPITAL PROJECTS: NKANGALA DISTRICT MUNICIPALITY FUNDING

Project name: Raising of Dullstroom Dam Wall phase 1

KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE					
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4								
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June						
1	1	<ul style="list-style-type: none">To meet service delivery standardsTo meet millennium development goals.	Request funding from NDM Upgrade the infrastructure and update maintenance plan by service providers.	NDM	4	<ul style="list-style-type: none">Dam wall raised	<ul style="list-style-type: none">There is less raw water storage from Grootsuikerboschkop Dam.	R3.5 million	Completed Dam Wall				Procurement of Consultant		Conduct EIA process	Procurement of a contractor		Appointment of a contractor	Finalization of preliminary design report	Site establishment	Site clearance and excavation	Raising of the dam wall	Raising of the dam wall	Raising of the dam wall	Raising of the dam wall	Completion of phase 1		

CAPITAL PROJECTS: NKANGALA DISTRICT MUNICIPALITY FUNDING

Project name: Widening of Bhekumuzi Masango Drive phase 2

KPA		IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE				
1	2								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4									
										Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May		June			
3	4	5	<ul style="list-style-type: none">To improve the conditions of all roads in all the towns townships.To reduce accidents and claims against Municipality.Funding from NDM to upgrade main roads must be secured.	NDM	7	Completed road infrastructure upgrading and usable by motorists	<ul style="list-style-type: none">About 700 meters of the road from shell garage was upgraded and the remaining 600 meters need to be upgraded as well.	R4 million	To have quality road infrastructure by 30 June 2012				Procurement of consultant	Appointment of consultant	Finalization of Bill of Quantities	Procurement of a contractor	Appointment of a contractor	Site establishment	Site clearance and excavation	Compaction of various layers	soil tests and further compaction	Finalization road surface	Chip and spray	Completion of project	<ul style="list-style-type: none">Site meetings minutesAttendance registerMinutes of Quarterly meetings with NDM			
6	7																											
8	9																											
10	11																											
12	13																											

CAPITAL PROJECTS: NKANGALA DISTRICT MUNICIPALITY FUNDING

Project name: Upgrading of electrical medium network in Belfast

KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE		
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June			
1 2	2 10 15 24 25	<ul style="list-style-type: none">To provide affordable and reliable electricityTo minimize outages at the whole of Emakhazeni area.	<ul style="list-style-type: none">Solicit funding from NDM	NDM	Ward 1,3,8	<ul style="list-style-type: none">Network improved to minimize outages as phase 1The whole upgrading will need 7 million rand in total, however, it is necessary that we start with the CBD and expand to residential areas.		R560 000	Phase 1 of the medium network completed by 30 May 2012				Procurement of a consultant	Appointment of a consultant	Finalization of Bill of Quantities	Procurement of a contractor	Appointment of a contractor	Site establishment	Finalise order of materials	Re-inforcement of network	Testing of network	Handover of the upgraded network to ELM	Completion of project		<ul style="list-style-type: none">

CAPITAL PROJECTS: MIG FUNDING																										
Project name: Upgrading of water rising main in Entokozweni																										
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4						
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June				
1	2	To meet service delivery standards.	Upgrade the infrastructure and update maintenance plan by service providers.	MIG	5&6	Improvement of water supply volume to the reservoirs from water treatment works.	The current water infrastructure is old and unreliable; therefore, water supply is interrupted more often.	Rising main upgraded and water interruptions eliminated by May 2011				Procurement of consultant	Appointment of consultant	Finalization of bill of quantities	Procurement of a contractor	Appointment of a contractor	Site establishment	Site clearance and excavation	Compaction of trenches	Laying of pipelines	Testing of works pressure	Handover of project to ELM	•			
2	10							R2 000 000.00																		
15	24																									
25																										

CAPITAL PROJECTS: MIG FUNDING																									
Project name: Upgrading of potable water rising main at Emakhazeni																									
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE		
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June			
1 2	3 10 15 22 24 25	<ul style="list-style-type: none">To meet service delivery standards.	Upgrade the infrastructure and update maintenance plan by service providers.	MIG	1,3,8	<ul style="list-style-type: none">New valves fitted and rising main yielding enough volume of water to communities.About 1.2km of pipeline was upgraded, therefore the remaining 700 meters and valves as well as fire hydrants still outstanding.		Rising main upgraded and water interruptions eliminated by May 2011				Procurement of consultant	Appointment of consultant	Finalization of bill of quantities	Procurement of a contractor	Appointment of a contractor	Site establishment	Site clearance and excavation	Compaction of trenches	Laying of pipelines	Testing of works pressure	Handover of project to ELM			<ul style="list-style-type: none">

KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE	
						ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4						
						Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June				
1 2	3 10 15 22 24 25	To meet service delivery standards.	<ul style="list-style-type: none">Upgrade the infrastructure and update maintenance plan by service providers.	MIG	1&8	<ul style="list-style-type: none">Completed and functional elevated tank	<ul style="list-style-type: none">The tank has been out of operation for a number of years resulting to lower pressure in Ext.3.	R1 482 000.00	Elevated tank functional by 30 May 2012	Procurement of consultants	Appointment of a consultant	Finalization of bill of quantities	Procurement of a contractor	Appointment of a contractor	Site establishment	Order of equipment	Delivery of materials	Dismantling of the tank	Erection of new tank	Finalization of snags	Testing of the pressure yield	Handing over project to ELM	<ul style="list-style-type: none">Minutes of the site meetings and attendance registerGIS coordinatesAttendance register	Retention Fee

CAPITAL PROJECTS: MIG FUNDING																										
Project name: Connection of church sites to water & sewer																										
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4						
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June				
1 2	3 10 15 22 24 25	To meet service delivery standards.	<ul style="list-style-type: none">Upgrade the infrastructure and update maintenance plan by service providers.	MIG	Ward 3	5 church sites connected to water and sewer services.	<ul style="list-style-type: none">5 stands were subdivided from the bigger Alfred Mahlangu Park for church site purposes. All of them do not have services.	R554 011.00	5 church sites connected by 30 May 2011				Procurement of a consultant	Appointment of a consultant	Finalization of bill of quantities	Procurement of a contractor	Appointment of a contractor	Site establishment	Site clearance and excavation	Cut open trenches	Back filling and compaction	Laying of services and connection	Testing and handover project to ELM		<ul style="list-style-type: none">Minutes of the site meetings and attendance registerGIS coordinatesAttendance register	

INTERNAL AUDIT UNIT: SDBIP: 01 JULY 2011 – 30 JUNE 2012

OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER																							
1.1 INTERNAL AUDIT UNIT: RISK ASSESSMENT																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
5	24	<ul style="list-style-type: none">To create culture that promotes good governanceConducting a risk assessment during the audits that are conducted	024 200010 (Internal Audit Unit Salaries Budget)	All wards	<ul style="list-style-type: none">Risk assessment reportRisk register has been developed	R791,126.72	To conduct risk assessment during audits				Conduct risk assessment during audit	Conduct risk assessment during audit	Conduct risk assessment during audit and submission of quarterly report to risk management committee	Conduct risk assessment during audit	Conduct risk assessment during audit	Conduct risk assessment during audit and submission of quarterly report to risk management committee	Conduct risk assessment during audit	Conduct risk assessment during audit	Conduct risk assessment during audit and submission of quarterly report to risk management committee	Conduct risk assessment during audit	Risk assessment workshop with departments and compilation of risk register with treatment plans	Approval of risk assessment by Council	<ul style="list-style-type: none">Risk assessment reportMinutes of risk committeeCouncil resolution

OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER																								
1.4 INTERNAL AUDIT UNIT: AUDIT PLAN																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June		
5	24	<ul style="list-style-type: none">To create culture that promotes good governance	<ul style="list-style-type: none">Develop Risk based annual audit plan and three year rolling plan	024 200010 (Internal Audit Unit Salaries' Budget)	All wards	<ul style="list-style-type: none">Approved internal audit plan	<ul style="list-style-type: none">Internal audit plan and the three year rolling plan of 2010/2011 approved by Council on 25 November 2010	R791,126.72	Internal Audit Plan to be approved by July 2011				Internal Audit plan submitted to and approved by Council and commence implementation.	Implementation and monitoring	Implementation and monitoring	Implementation and monitoring	Implementation and monitoring	Implementation and monitoring	Implementation and monitoring	Implementation and monitoring	Review of plan	<ul style="list-style-type: none">Approved internal audit plan and the three year rolling planCouncil Resolution		
								R 65,927.23																
								R 65,927.23																
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OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER 1.6 INTERNAL AUDIT UNIT: SUBMISSION OF REPORTS TO THE AUDIT COMMITTEE																			
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS											
								ANNUAL			Quarter 1			Quarter 2			Quarter 3		
								Target	Actual	%	July	August	September	October	November	December	January	February	March
5	24	<ul style="list-style-type: none"> To create culture that promotes good governance 	<ul style="list-style-type: none"> To ensure that Audit Committee receives reports for considerations at least once per quarter 	024 200010 (Internal Audit Unit Salaries Budget)	All wards	<ul style="list-style-type: none"> Submitted set of reports per quarter 	<ul style="list-style-type: none"> Reports are submitted to Audit Committee once per quarter 	R791,126.72	4 sets of reports to be submitted to the Audit Committee for consideration per annum										
													1 st set must be submitted by the end of September 2011			2 nd set must be submitted by the end of December 2011			
								R 197 781.68											3 rd set must be submitted by the end of March 2012
								R 197 781.68											
								R 197 781.68											4 th set must be submitted by the end of June 2012
																			<ul style="list-style-type: none"> Minutes and acknowledgment note for the receipt of items submitted Reports/items of Internal Auditor to Council Implementation plans

OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER 1.7 INTERNAL AUDIT UNIT: SUBMISSION OF AUDIT COMMITTEE REPORT TO COUNCIL																									
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE		
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June			
5	24	<ul style="list-style-type: none">To create culture that promotes good governanceTo ensure that the Audit Committee advises the Accounting Officer and the Political Office bearers as per Sec 166 of the Municipal Finance Management Act		024 200010 (Internal Audit Unit Salaries Budget)	All wards	<ul style="list-style-type: none">Submitted Audit Committee reportsReports are submitted regularly to Council		R791,126.72	To submit all audit committee reports with recommendations to Council per quarter				Previous financial years audit committee report to be submitted to Council			Audit committee report submitted to Manco, Mayoral Committee	Audit committee report to Council		Audit committee reports submitted to Council committees					Audit committee reports submitted to Council committees	<ul style="list-style-type: none">The received reports and Council resolutionsCouncil items
						<ul style="list-style-type: none">Submitted Audit Committee reports		R 131 854.45								R 131 854.45								R 131 854.45	

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OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER																											
1.4 IDP & LED : ARTS & CULTURE																											
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASILINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE				
1	7	To market, embrace and recognise all cultural heritage sites To make sure service delivery is enhanced in previously disadvantaged areas.	Working in partnership with sector departments the Municipality will continue to preserve the cultural heritage Monitoring and encouraging installation of signage that reflects the cultural heritage	260118/ salaries Budget	All Wards	Number of signage installed	Insufficient cultural heritage signage have been installed	ANNUAL		Quarter 1			Quarter 2			Quarter 3			Quarter 4								
								Target	Actual %	July	August	September	October	November	December	January	February	March	April	May	June						
								260118 R 40.000.00	Working in partnership with sector departments and private sector to market , embrace and recognise all cultural heritage			Revival of the Tourism Working Group	Begin planning for the promotion of the cultural heritage site and events	Planning for the Kwa Simkhulu event	Hosting the Kwa Simkhulu event	Planning for the 1949 train disaster event	Hosting of the 1949 train disaster event	In collaboration with the Tourism Working Group , planning for the Tourism Indaba					Attending the Tourism Indaba inorder to market Emakhazeni			Number of cultural sites marketed and promoted, Photos for the train disaster and Kwa Simkhulu event.	
								R198.076				R198.076		R198.076		R20.000.00		R198.076						T&S Budget R10.000			

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OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER																											
1.15 IDP & LED : SKILLS DEVELOPMENT																											
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE				
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4							
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June					
1	22	<ul style="list-style-type: none">To ensure that the objectives identified in the Workplace Skills Plan (WSP) are aligned to the IDP and helps address the skills challenges experienced by the Municipality.	<ul style="list-style-type: none">Implementation of the WSP to close the skills gap in the Municipality for effective service delivery.	Salaries Budget	All wards	<ul style="list-style-type: none">WSP compiled, approved and submitted to LGSETA in line with the IDP on or before 30 June 2011	<ul style="list-style-type: none">Lack of training on technical skills that assist to speed up service delivery	R31.692.23	Monitoring of the training programmes on a monthly basis				R198.076	Monitoring and implementation of WSP	R198.076	Monitoring and implementation of WSP	R198.076	Monitoring and implementation of WSP	R198.076	Monitoring and implementation of WSP	R198.076	Monitoring and implementation of WSP	R198.076	Monitoring and implementation of WSP	R198.076	Monitoring and implementation of WSP	<ul style="list-style-type: none">Monthly reports Corporate Services, number of employees trained

OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER																													
1.15 IDP & LED : IMPLEMENTATION & REVIE OF THE IDP INTERMS OF THE PROCESS PLAN																													
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE									
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4								
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June						
1		<ul style="list-style-type: none">To guide the planning, drafting, adoption and review of the IDPTo provide a mechanism that ensure minimum quality standard of the IDPTo ensure proper management of the IDPTo comply with the provisions of the District framework plan in terms of the binding National and Provincial framework plan		Salaries Budgeted	All Wards	<ul style="list-style-type: none">Quality IDP process plan compiled and implementedPoor implementation of some phases of the IDP		R31.692.23	Implementation and review of the IDP in terms of the IDP process plan				R198.076	Implementation and Monitoring	R198.076	Implementation and Monitoring	R198.076	Implementation and Monitoring	R198.076	Implementation and Monitoring	R198.076	Implementation and Monitoring	R198.076	Implementation and Monitoring	R198.076	Implementation and Monitoring	R198.076	Implementation and Monitoring	<ul style="list-style-type: none">IDP Process PlanMinutes of IDP StructuresIDP consultative meetings

OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER																								
1.51 ICT SERVICES																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June		
4	24	Strategic planning and review of possible communication systems that will not only improve the affectivity of the municipality but also render a service to the community	Implementation of Phase 1,2 and testing of Virtual private network	260301	All municipal offices	<ul style="list-style-type: none">All sites are now connected to the VPN andSpeed has improved of information processing on all sites	External site had no Internet	Installation R7,000.00 Est.	Upgrading speed from 1024 MB to 4096MB	1024MB	0%	Routers installation Fibre & Stores VPN request	Monitoring of routers	Phase 1 completion	Phase 2 meetings	Speed improvement	Monitoring of speed	Phase 2 completed	VPN rollout on other sites	Monitoring and Testing	Monitoring and Testing	Monitoring and Testing	Implementation and monitoring for all sites with VPN	Internet is currently available on all sites.

OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER																		
1.52 ICT SERVICES																		
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS										
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4
								Target	July	August	September	October	November	December	January	February	March	April
																		May
																		June
4	24	Strategic planning and review of possible communication systems that will not only improve the affectivity of the municipality but also render a service to the community	Upgrading Of Telecommunication System And Virtual Private Network (VPN) 2011-12	260301	All municipal offices	<ul style="list-style-type: none"> number of incoming calls to be attended to at any one time Total reduction in telephone account Effectiveness internal communications 	Ineffective and inefficient Telecommunication	Upgrading of telecommunication to VPN by 30/06/2012										
								R272.616.84 Not Budgeted for .										
								0%										
								0%										
								Installation of fibre optic for 4Mbps DATA & PRI Lines for VOIP										
								Installation of new switch board										
								Installation of new telephonic equipment in sub offices over three months										
								Installation progress										
								Installation progress										
								Installation progress										
								Implementation and monitoring										
								Implementation and monitoring										
								Implementation and monitoring										
								Implementation and monitoring										
								Implementation and monitoring										
								Implementation and monitoring										
								Service level agreements (SLA) , telephone										

OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER																							
1.54 ICT SERVICES : FILE SERVER & BACK UP																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
4	24	Internal review of our own existing software systems to ensure integrity of data as primary objective.	<ul style="list-style-type: none">Mirroring data recovery plan off site	260301	All municipal units	<ul style="list-style-type: none">Date by which external file server is introduced	No off site server available in case of disaster.	2011 and 2012 not yet budget for	<ul style="list-style-type: none">Install off site file server by Service Provider (Eg.Telkom) 30/06/2012 outside the main	0%	0%	Get quotation from service providers	Process submissions	Contract with the services provider.	Waiting period	Connection to the external server	Implementation and monitoring	Implementation and monitoring	Implementation and monitoring	Implementation and monitoring	Implementation and monitoring	Implementation and monitoring	Service level agreement and back up procedure manual and progress reports
								R71-000 .00 estimate															

[illegible]

OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER																							
1.57 ICT SERVICES : ICT LEARNERSHIPS																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
4	22	To improve skill base of local community	Engage with private service provider to transfer IT skills to local youth	305128	All wards	Number of young people imbued with IT skills	Lack of IT skill among youth of ELM	Arrange at least 4 leaderships for the young people in ELM in conjunction with private sectors by 30/06/2012 only for a day	In Progress	100%	Daily assessments	Daily assessments	Daily assessments	Daily assessments	Daily assessments	Daily assessments	Start of new student Learnership	Daily assessments	Daily assessments	Daily assessments	Daily assessments	contracts signed & assessment reports	

OPERATIONAL SDBIP OFFICE OF THE MUNICIPAL MANAGER																						
1.61 ICT SERVICES : SIYATHUTHUKA NEW SITE OFFICE																						
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS														
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June
4	24	Upgrading of site offices to meet the present day standards. To improve the service delivery to the community	Installation and of new hardware equipment	24-305012	The Municipality and its community.	The number of new equipment	Outdated equipment	R35,900.00	Siyathuthuka Office													
									20% Telkom Routers already installed													
									0%													
									Tender advert													
									Review of tenders													
									Purchasing of equipment													
									Installation of sites													
									Monitoring of sites													
									Monitoring of sites													
									Monitoring of sites													
									Monitoring of sites													
									Monitoring of sites													
									Monitoring of sites													
									Monitoring of sites													
									New equipment install & Orders													

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES HUMAN RESOURCE AND ADMINISTRATION																								
1.1 Human resource management (b) Organizational Structure: Municipal staff																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS														SOURCE OF EVIDENCE		
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May		June	
Institutional Arrangements And transformation	19 20	<ul style="list-style-type: none">To have an organizational structure that will enhance service delivery.	<ul style="list-style-type: none">Appointment of staff in the MunicipalityFilling of vacant budgeted for posts	Salaries budget	All wards	<ul style="list-style-type: none">Total number of employees appointed in the MunicipalityNumber of budgeted for posts filled	<ul style="list-style-type: none">The total number of employees in the Municipality is 374There are 27 vacant posts budgeted forTotal number of vacant posts is 137	<div>R341 419.86</div> <div>To maintain the current number of employees currently in the employ of the municipality</div> <div>To fill in the 27 vacant posts that are budgeted for</div>				Advertisement and filling of 2 new posts.		Advertisement and filling of 2 new posts	Advertisement and filling of 5 new posts	Advertisement and filling of 5 new posts	Advertisement and filling of 3 new posts	Advertisement and filling of 2 new posts	Advertisement and filing of 2 new posts. Review organogram	Advertisement and filling of 2 new posts	Alignment of the organogram with the budget Advertisement and filling of 2 posts	Adoption of the reviewed organogram for implementation Advertisement and filling of 2 new posts		<ul style="list-style-type: none">Report on total number of posts filledAdvertisements for vacant postsInterview recordsAppointment Letters

OPERATIONAL SDBIP 2012/2013																									
CORPORATE SERVICES HUMAN RESOURCE AND ADMINISTRATION																									
1.1 Human resource management (c) Organizational structure: Municipal Councilors																									
Institutional Arrangements And transformation	KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASILINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE				
	Powers, Duties and Functions								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
									Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June		
			<ul style="list-style-type: none"> To ensure that the Municipality understands its powers, duties and responsibilities To ensure that the Municipality performs all its powers, duties and functions as required by 	<ul style="list-style-type: none"> The ELM will commission educative activities to ensure that both the administration and Council understand the powers, duties and functions and the implementation thereof. 	023/260085	All wards	<ul style="list-style-type: none"> All councilors capacitated on matters relating to roles and responsibilities 	<ul style="list-style-type: none"> Councilors workshoped on the existing Delegation Framework , Powers and Functions , Roles and Responsibilities and Standing Rules 	To workshop all councilors on legislative requirements and Municipal policies			Workshop on powers and functions, roles and responsibilities, delegation framework and standing rules	Submit a schedule to Councilors on Legislation that govern the municipality Workshops	Municipal Structures Act AND Municipal Systems Act workshops	Performance Management Systems workshop	Municipal Finance Management Act workshop		Property Rates Act AND Supply Chain Management Policy workshops							<ul style="list-style-type: none"> Schedule for workshops Attendance registers

OPERATIONAL SDBIP 2012/2013																							
CORPORATE SERVICES																							
HUMAN RESOURCE AND ADMINISTRATION																							
1.1 Human resource management																							
(d) Reviewal of Job Description and Tasks Grading																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
Institutional Arrangements And transformation		<ul style="list-style-type: none">To ensure that all employees have clear job descriptionTo finalize post levels of all employees	<ul style="list-style-type: none">Review job descriptionsImplement wage curve	Salaries budget	All employees and all wards	<ul style="list-style-type: none">Developed job description that is fully implemented and monitoredJob description exists and is being reviewedExisting job descriptions not signed by some employees	That all municipal employees, other than the Section 57 Managers have received the job descriptions with Task Grades, and that they have signed the job description				<ul style="list-style-type: none">Re-grade Plant Employees Task GradeProcess Controllers sign their job description	<ul style="list-style-type: none">Update job description to accommodate new employeesFinalize the signing of job description	New employees sign their job descriptions	New employees sign their job descriptions	New employees sign their job descriptions	New employees sign their job descriptions	New employees sign their job descriptions	New employees sign their job descriptions	New employees sign their job descriptions	New employees sign their job descriptions	<ul style="list-style-type: none">Signed job Descriptions in line with Task Grades		

OPERATIONAL SDBIP 2012/2013																							
CORPORATE SERVICES HUMAN RESOURCE AND ADMINISTRATION																							
1.1 Human resource management (e) Employment Equity Plan (EEP)																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASILINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	
Institutional Arrangements And transformation	Employment Equity	<ul style="list-style-type: none">To ensure that the municipality has measures that addresses the imbalances of the pastTo ensure that the numerical targets set are realistic and achievable.To induct an audit of people living with disabilities within theELM will commission activities to ensure that people from designated groups are recruited to achieve the numerical targets set in the employment equity plan.		SALARIES	All wards	<ul style="list-style-type: none">Employment Equity Plan /Report submittedCurrent employee statistics compiled and analyzedEmployment equity act objectives applied in the recruitment of new staff members	<ul style="list-style-type: none">Total employees: 377Black Africans: Females: 91; Males: 266 = 24.13 %White Africans: Females: 08; Males : 09 = 2.12 %Indians: Females: 01; Males: 0 = 0.26 %Coloureds : Females: 0 Males: 02 = 0 %Total percentage of females: = 26.51 %	Data collected on the current workers equity statistics analyzed by August				Compile Employment Equity Plan	Submit Employment Equity Plan to Department of Labour	Recruit females and people living with disabilities	Recruit females and people living with disabilities		Recruit females and people living with disabilities	Recruit females and people living with disabilities	Recruit females and people living with disabilities	Recruit females and people living with disabilities			<ul style="list-style-type: none">Employment Equity Plan / Report 2011/2012Confirmation of submissionProgress reports on affirmative actionEmployment advertisements

OPERATIONAL SDBIP 2012/2013																							
CORPORATE SERVICES																							
HUMAN RESOURCE AND ADMINISTRATION																							
1.1 Human resource management (f) Employment Equity Report (EER)																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
Institutional Arrangement and transformation	Human Resources Strategy	<ul style="list-style-type: none">To have an organizational structure that will allow improvements whenever a need arises.To provide each department with a departmental structure for information to the public.To develop an nitrated human resources developmentEmakhazeni Local Municipality will engage designers and printers to assist in designing the organizational and departmental structures.				<ul style="list-style-type: none">Organizational structures designed to allow future improvement.Designed departmental organizational structures																	
												<ul style="list-style-type: none">Advertise for suitable service providers.											
												<ul style="list-style-type: none">Supply Chain Processes											
												<ul style="list-style-type: none">Appointment of designers											
												<ul style="list-style-type: none">Submission of the proposed design by the Service Provider and input by departments.											
																	<ul style="list-style-type: none">Submission of final design of organizational						
																							<ul style="list-style-type: none">AdvertisementAppointmentDesign organizational structure

OPERATIONAL SDBIP 2012/2013																							
CORPORATE SERVICES																							
HUMAN RESOURCE AND ADMINISTRATION																							
1.1 Human resource management																							
(d) Reviewal of Job Description and Tasks Grading																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
Institutional Arrangement and transformation	Human Resources Strategy	<ul style="list-style-type: none">To develop an integrated human resource development strategyEmakhazeni Local Municipality will appoint professionals to assist in developing Integrated Human Resource Development Strategy				<ul style="list-style-type: none">Developed Integrated Human Resource Development Strategy	<ul style="list-style-type: none">																
																	<ul style="list-style-type: none">AdvertisementAppointment letterIHRIS document						

OPERATIONAL SDBIP 2012/2013																			
CORPORATE SERVICES HUMAN RESOURCE AND ADMINISTRATION																			
1.1 Human resource management (h) Promulgation of By-Laws																			
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS											
								ANNUAL			Quarter 1			Quarter 2			Quarter 3		
								Target	Actual	%	July	August	September	October	November	December	January	February	March
Institutional Arrangements And transformation	Promulgation of by-laws	<ul style="list-style-type: none"> To promulgate and implement six approved by-laws through the prescribed process Prioritization of by-laws to be promulgated Subject all prioritized by-laws to public participation 	<ul style="list-style-type: none"> Prioritization of by-laws to be promulgated Subject all prioritized by-laws to public participation 	<p>Vote no: 023 /260024</p>	All wards	<ul style="list-style-type: none"> Promulgation of prioritized by-laws Attendance to the community consultation meetings 	<ul style="list-style-type: none"> 14 draft by-laws adopted by Council which have not yet been promulgated 	6 By-laws prioritized and promulgated					Promulgate one By-Law	Promulgate one By-Law	Promulgate one By-Law	Promulgate one By-Law	Promulgate one By-Law	Promulgate one By-Law	Promulgate one By-Law
																			<ul style="list-style-type: none"> Government Gazette List of prioritized by laws Advert for public comments Council Resolution for adoption Promulgated By-Laws

OPERATIONAL SDBIP 2012/2013																							
CORPORATE SERVICES RECORDS																							
1.2 Records Management																							
(a) Records Management Policy																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
Institutional Arrangements And transformation	Archives	<ul style="list-style-type: none">To ensure the established Records /Registry Section gets well equipped.To maintain proper filing through the Records Management Policy/Manual and File Plan.To continuously train officials to manipulate or implement the filing program me.To fully equip the established record /registry sect to an acceptable standard of the provincial archives.To equip records /registry section with human resourcesELM will train the relevant officials to understand the implementation of the system effectively and in compliance with the national archives act.		Vote no: 012/235014	All wards	<ul style="list-style-type: none">Approved Records Management PolicyThe Records Management Policy has been developed in accordance with the National Archives and Records Service of South Africa Act, Act No. 43 of 1To 996 and submitted to the Department of Culture, Sport and Recreation for further approvalThe Municipal Council has adopted the records management policy in March 2009	To continuously implement the records management policy				Receipt of the approved records management policy from the DCSR ¹¹	Implementation of the records management policy	First quarter report on the implementation of the records management policy			Second quarter report on the implementation of the records management policy			Third quarter report on the implementation of the records management policy			Fourth report on the implementation of the records management policy	Approved records management policy Implementation reports/quarterly reports

¹¹ Department of Sports, Culture and Recreation

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES RECORDS																													
1.2 Records Management (b) File Plan																													
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE						
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4											
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June							
Institutional Arrangements And transformation	Archives	<ul style="list-style-type: none">To ensure that all documents and correspondence are filed in accordance with the approved file planTo encourage the use of proper numbering when issuing and filing various documents including letters, memo's, council resolutions, to comply with the filing standardsWorkshop all office personnel on the file planAssign a dedicated person to monitor the implementation of the file plan				<ul style="list-style-type: none">Filing of documents in accordance with the File PlanTrained personnel who deal with filingFile Plan compiled, in terms of National Archives and Records Service of South Africa Act, Act No. 43 of 1996, adopted by Council and approved by DCSR.Filing done in accordance with the file plan though other departments do not do it		Full implementation of the file plan			<ul style="list-style-type: none">Ensure proper allocation of file numbers as per the approved File PlanInspections on Records Management Practices in all Units	<ul style="list-style-type: none">Ensure proper allocation of file numbers as per the approved File PlanInspections on Records Management Practices in all Units	Compile 1 st Quarter Report on the implementation of the File Plan			Compile 2 ND Quarter Report on the implementation of the File Plan			<ul style="list-style-type: none">Compile 3rd Quarter Report on the implementation to the File PlanArrange training for Secretariat and Admin. Clerks on the File Plan	<ul style="list-style-type: none">Arrange training for Secretariat and Admin. Clerks on the File Plan	<ul style="list-style-type: none">Arrange training for Secretariat and Admin. Clerks on the File Plan	Compile last quarter report for the Financial Year	<ul style="list-style-type: none">Report of the monthly inspectionsQuarterly reportAttendance Register on trainings conducted.						

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES RECORDS																								
1.2 Records Management (c) Registry procedure manual																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE				
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June	
Institutional Arrangements And transformation Archives	<ul style="list-style-type: none">To ensure the final approval of the Registry Procedure ManualTo maintain proper filling through the Registry procedureAppointment of the Deputy Manager Records Management and the Senior Administration Officer who will supervise the adherence to the records management registry procedure manualImplementing the records management registry procedures in all departments including Units	Salaries budget	All wards	<ul style="list-style-type: none">Approved Registry Procedure ManualAppointed Deputy Manager: Records Management	The Registry Procedure Manual has been developed in terms of National Archives and Records Service of South Africa Act, Act No. 43 of 1996, adopted by council and submitted for further approval by the Department of Culture, Sport and Recreation	R 338	Continuous supervision of the implementation of the records management registry procedures				<ul style="list-style-type: none">Implementation of Registry ProceduresAppointment of the Deputy Manager Records Management who will supervise the adherence to the records management registry procedure manual	<ul style="list-style-type: none">Implementation of Registry Procedures	1 st Quarterly report on the implementation of Registry Procedures			2 nd Quarter report on the implementation of Registry Procedures			3 rd Quarter Report on the implementation of Registry Procedures				Last Quarter Report on the implementation and compliance with the Registry Procedures as set out by the Provincial	<ul style="list-style-type: none">Approved registry procedure manualConsolidated progress reportsAppointed Deputy Manager: Records Management
						417.66																		

OPERATIONAL SDBIP 2012/2013																								
CORPORATE SERVICES RECORDS																								
1.2 Records Management (d) Monitoring and implementation of Records management policy and File Plan																								
Institutional Arrangements And transformation	KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
	Archives								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
									Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
			<ul style="list-style-type: none">To ensure that the implementation of the approved File plan, Records Management Policy and Registry Procedure Manual is regularly monitoredDevelop key performance indicators for the records management senior personnelConduct monthly audits on the implementation and compliance with the File Plan			All departments and all wards	<ul style="list-style-type: none">Developed monitoring mechanisms for the implementation of the records management policy, file plan and registry procedure manualDeveloped performance indicators for the records management personnelRecords management is done by a dedicated employee whose real position is that of the Senior Administration OfficerRecords are kept in accordance with the policy but there is still room for improvement	Development of the monitoring mechanisms for the implementation				Conduct monthly checks on the compliance with File Plan and Policy in Departments and Units	Conduct monthly checks on the compliance with File Plan and Policy in Departments and Units	1 st Quarterly reports on the findings and make recommendations			2 nd Quarter report on the findings and make recommendations			3 rd Quarter report on the findings and make recommendations			Last quarter report on the findings and make recommendations	<ul style="list-style-type: none">Approved Records Management PolicyQuarterly ReportsPreliminary Audit Report

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES ADMINISTRATION AND LOGISTICS																											
1.3 Administration (a) Council Committees																											
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS													SOURCE OF EVIDENCE						
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4									
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June					
Institutional Arrangements And transformation	<ul style="list-style-type: none">To ensure that the established Council Committees are functionalTo ensure that the meetings of the Council Committees sit regularlyTo ensure that council committees comply with laws, regulation governing local government and any other applicable Acts	<ul style="list-style-type: none">Reviewing the functionality of the Council CommitteesEnsure that Councilors are allocated to various council CommitteesEnsure that proper documentation is made available to enhance the work of the council committees, e. g. Standing Rules of order	Vote no: 023/260048 /235069	All wards	<ul style="list-style-type: none">Well constituted Council Committees with a ChairpersonCouncilors deployed to specific council committees	<ul style="list-style-type: none">Councilors have been allocated to three Council Committees that is, Finance and Economic Affairs, Corporate Services, and Technical and Community Services	That Councilors comply with Calendar of events to ensure that the Council Committee sit as per the Calendar of events.				Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Attendance record					
							R 333 000.00 & R 592 900.00																			Minutes of the meetings	
																											Agendas kept for record

OPERATIONAL SDBIP 2011/2012 CORPORATE SERVICES ADMINISTRATION AND LOGISTICS																			
1.3 Administration (c) Management Committee Meetings																			
Institutional Arrangements And transformation	KPA	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS											
	IDP Priority Issue							ANNUAL			Quarter 1			Quarter 2			Quarter 3		
								Target	Actual	%	July	August	September	October	November	December	January	February	March
<ul style="list-style-type: none"> To ensure that the meetings of the Management Committee Meetings sit regularly Provide Secretariat services to the council committee meetings Prepare the Agenda and minutes of the Management Committees Monitoring of Council Committees resolutions 								Ensure that the recommendations are timeously prepared for the Council Committees			Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange One MANCO Meeting	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings
								Separation of items and recommendations as per the Delegation Framework											
Council/Department																			
<ul style="list-style-type: none"> Well captured minutes and recommendations of the Management Committee meetings Number of Management Committee meetings held as per approved itinerary Meetings of Management Committee are held as per the approved itinerary 																			
Vote no: 023/260048 /235069																			
R 333 000.00 & R 592 900.00																			
Attendance Records Agendas kept as Records Minutes and recommendations																			

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES ADMINISTRATION AND LOGISTICS																																	
1.3 Administration (d) Council Meetings																																	
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASLINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE													
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4															
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June										
Institutional Arrangements And transformation	19 24 25	<ul style="list-style-type: none">To ensure preparation and monitoring of Council Committee MeetingsTo promote the culture of good governanceTo ensure compliance with laws, regulation and any other applicable actsTo involve the community in the matters of Local Government	<ul style="list-style-type: none">Arrange Council meetings as per the approved itinerary of CouncilCompile and issue agendas of Council to councilors and senior managers	Vote no: 023/260048	All wards	<ul style="list-style-type: none">Number of Council meetings held per itineraryImplementation of council resolutions by management	<ul style="list-style-type: none">Council meetings held as per the approved schedule and held in terms of Section 18(2) of the Municipal Structures Act. Special Council meetings are held whenever a need arises.	Preparation and issuing of council agenda on time and the timely implementation of the recommendations				Arrange 1 st Council Meeting			Arrange 2 nd Council Meeting			Arrange 3 rd Council Meeting			Arrange 4 th Council Meeting			Arrange 5 th Council Meeting			Arrange 6 th Council Meeting	Attendance Records Agendas kept as Records Minutes Resolutions implemented					
								R 333 000.00 & R 592 900.00																									

OPERATIONAL SDBIP 2012/2013																					
CORPORATE SERVICES LABOUR AND LEGAL SERVICES																					
1.4 Labour (a) Contract Management																					
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2		Quarter 3		Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April
Institutional Arrangements And transformation		<ul style="list-style-type: none">To ensure delivery of an integrated package of services.To ensure integration of Contract Management System with finance system especially the Credit Control Section	<ul style="list-style-type: none">Update the Contract RegisterArrange regularly meetings with al relevant stakeholdersEstablishment of cross-departmental task teams	Vote no: 023/260048/260307	All wards	<ul style="list-style-type: none">Integrated Contract Management SystemNumber of meetings held with Deputy Managers from various departments dealing with Contract Management	<ul style="list-style-type: none">The municipality has entered into contracts with Telkom, Eskom, Mpmalanga Coppiers, and other organizations/individuals.The contract management committee need to be re-established	All expired contracts renewed and ongoing ones well managed, new contract entered into				Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Attendance Records Contracts Register Minutes of the stakeholder meetings	
	R 333 000.00																				

OPERATIONAL SDBIP 2012/2013																								
CORPORATE SERVICES LABOUR AND LEGAL SERVICES																								
1.4 Labour (b) Occupational Health Safety Meetings																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS														SOURCE OF EVIDENCE		
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May		June	
Institutional Arrangements And transformation	19	<ul style="list-style-type: none">To ensure that the municipality understand and performs all its powers, duties and functions as required by legislationTo ensure compliance with the Occupational Health and Safety Act	<ul style="list-style-type: none">Arrange meetings as required by the Act and as per itineraryArrange fire drills once in two months	Vote no: 023/2060048/260307	Department	<ul style="list-style-type: none">Number of meetings heldNumber of fire drills held	<ul style="list-style-type: none">OHS Meetings are held once in two months as required by the OHS ActEstablished evacuation procedures for the Units	<div>R 333 000.00 & R 150 000.00</div>	That meetings of OHS forum are held as per the Act That a monitoring mechanism is developed and understood by all departments within			<ul style="list-style-type: none">Preparation for the 1st OHS MeetingOHS Executive Committee Meeting	1 st Meeting of the OHS Forum OHS Executive Committee Meeting	Submission of recommendations to Council Committees OHS Executive Committee Meeting	2 nd Meeting of the OHS Forum OHS Executive Committee Meeting	Submission of recommendations to Council Committees OHS Executive Committee Meeting	3 rd Meeting of the OHS Forum OHS Executive Committee Meeting	Submission of recommendations to Council Committees OHS Executive Committee Meeting	4 th Meeting of the OHS Forum OHS Executive Committee Meeting	Submission of recommendations to Council Committees OHS Executive Committee Meeting	5 th Meeting of the OHS Forum OHS Executive Committee Meeting	Submission of recommendations to Council Committees OHS Executive Committee Meeting	6 th Meeting of the OHS Forum OHS Executive Committee Meeting	<div>Attendance Records Agenda and minutes Developed monitoring mechanisms OHS site reports</div>

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES LABOUR AND LEGAL SERVICES																								
1.4 Labour (c) Local Labour Forum (LLF)																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASILINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENC E				
							ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4							
							Target	Actual	%	July	August	September	October	November	December	January	February	March	April			May	June	
Institutional Arrangements And transformation	19	<ul style="list-style-type: none">To ensure that the municipality's Local Labour Forum understands and performs according to the Main Collective AgreementTo ensure that Local Labour Forum meetings sit as regulated by the Main Collective AgreementArrange meetings as required by the Main Collective Agreement and as per itineraryConsult the LLF on employee related matters and the municipal development issues		Vote no: 023/260048/235068/235069	All employees	<ul style="list-style-type: none">Workers who understand their rights and responsibilitiesA sound working relationship that prevails between the organized labour and the employer	<ul style="list-style-type: none">The LLF is established and meet monthly as per the Collective Agreement	<div>R 333 000.00 & R 592 900.00</div>			Preparation of the minutes and distribution of the Agenda 1 st Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 2 nd Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 3 rd Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 4 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 5 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 6 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 7 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 8 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 9 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 10 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 11 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 12 th Meeting of the LLF	Attendance Records Agenda and minutes	

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES LABOUR AND LEGAL SERVICES																								
1.4 Labour (d) Agreements: Essential Services																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS													SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April		May	June	
Institutional Arrangements And transformation	19	<ul style="list-style-type: none">To ensure that the municipality understand and performs all its powers, duties and functions as required by legislationTo ensure that the agreement on essential services is concluded locallyEngage organized labour on the finalization of the essential services agreementSigning of the agreement by both parties	<ul style="list-style-type: none">Engage organized labour on the finalization of the essential services agreementSigning of the agreement by both parties	N/A	All employees	<ul style="list-style-type: none">Concluded Essential Services Agreement signed by all parties	<ul style="list-style-type: none">Agreement on Essential Services has been developed and awaits signing by the union and the Municipality	That the agreements that has an effect on the employees' are concluded by the end of September 2010 That all employees are taken on board on a continuous basis on what these agreements entails				The challenges that led to the non conclusion of the agreement are discussed A new communication strategy is developed to deal with the blockages	Consultation with labour forum,	Finalization of the agreement and signing thereof Submission of a report to council	Organized labour consult the employees									Signed essential services Agreement Attendance record Agenda and minutes

OPERATIONAL SDBIP 2012/2013 /CORPORATE SERVICES LABOUR AND LEGAL SERVICE																
1.4 Labour (e) Training																
Institutional Arrangements And transformation	KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS							
	Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June	SOURCE OF EVIDENCE
Skills Development <ul style="list-style-type: none"> To develop the skill base of employees, councilors and community members To submit monthly training reports for 2011/2012 financial year Encourage all employees and councilors to develop their own Personal Development Plans Consolidate all training conducted and analyze the report to determine whether the objective of developing a skills base in our community has been achieved, compile and submit quarterly training reports Identify relevant service providers for training 																
Vote no: 023/260085																
Municipality																
<ul style="list-style-type: none"> Developed Personal Development Plans of employees and Councilors Quarterly training reports Training is being conducted 																
R 570 000.00 All training of employees and councilors is linked to the PDP of individuals Service providers are approached on time for training Provide an analysis of the previous financial year's training Analyze the PDP of all employees and councilors Make a list of those that will undergo training Identify service provider and recommend to Finance Department Submit monthly training report to Council Committee Submit quarterly training report to LGSETA Submit quarterly training report to LGSETA Prepare a consolidated report on training for the 2011/2012 financial year Submit quarterly training report to LGSETA																
Quarterly training report PDP's Consolidated training report																

1.4 (f) Workplace Skills Plan																									OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES LABOUR AND LEGAL SERVICES																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																						
Institutional Arrangements And transformation	KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASILINE	KEY PERFORMANCE TARGETS																		SOURCE OF EVIDENC E																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				
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		Skills Development	<ul style="list-style-type: none">To Ensure that the WSP and implementation report is compiled according to the prescribed requirements and submitted to relevant SETA before or on the due dateTo ensure that officials understands the requirement of the Skills Development ActsTo comply with the standards of procedures of the LGSETA.To ensure that the interventions identified in the WSP help address the skills challenges experienced by the municipality.	<ul style="list-style-type: none">The ELM will commission educative activities to ensure that officials, councilors and members of the public understand the prescribed requirements and format used to compile and implement the Workplace Skills Plan and submit the plan and implementation report as required.Furthermore, the municipality will form partnership with the private sector to conduct a community survey aimed at developing a data base of existing skills.	Vote no: 023/260085	Councilors, employees and the community at large	<ul style="list-style-type: none">Compiled and submitted Workplace Skills Plan for 2012/2013 and training report for 2011/2012.The 2010/2011 Workplace Skills Plan has been compiled and adopted by council in June 2010 for implementation until June 2011	<div>R 570 000.00</div> <div>WSP for 2012/2013 and training report for 2011/2012 compiled and submitted 30 June 2012.</div> <div>Development of the Implementation Plan</div> <div>Report of the implementation of the 2011/2012 WSP to Council Committees</div> <div>First quarter report on the implementation of the 2011/2012 financial year WSP</div> <div>Analysis of the first quarter report and further monthly report</div> <div>Implementation of the 2011/2012 WSP</div> <div>Second quarter report presented to Council Committees</div> <div>Compile skills profile in preparation for the 2012/2013 WSP</div> <div>Third quarter report presented to council</div> <div>Implementation of the 2011/2012 WSP</div> <div>Fourth quarter report presented to Council Committees</div> <div>Present the 2012/2013 WSP to Organized Labour and further to Council for adoption</div> <div>Present the 2011/2012 training report to organized labour, and further to Council for adoption</div>																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							</

OPERATIONAL SDBIP 2012/2013																							
CORPORATE SERVICES																							
HUMAN RESOURCE AND ADMINISTRATION																							
1.1 Human resource management																							
(a) Implementation of Employee Assistance Programme																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
Institutional Arrangements And transformation		<ul style="list-style-type: none">To ensure effective provision of health services to the employeesTo provide counseling and support facilities to care for HIV/AIDS infected and affected employees.Ensure improvement of living standard of employeesTo reduce the number of disciplinary hearings	<ul style="list-style-type: none">Appoint a suitable qualified service provider for the implementation of Employee Assistance ProgrammeInductions of all employees on code of conduct and other Municipal Policies	Vote number: 023/260306	All employees in all wards	<ul style="list-style-type: none">Reduced number of disciplinary hearingsWellness of employeesLess number of employee deaths	<ul style="list-style-type: none">Increase misconduct by employeesOutstanding disciplinary hearings	R450 000.00	Number of inductions held Reports of EAP				Engage Service Providers - EAP Induction of new and old employees and EAP Report to MANCO	Finalize appointment of Service Provider – EAP Induction of new and old employees and EAP Report to MANCO	Induction of new and old employees and EAP Report to MANCO	Induction of new and old employees and EAP Report to MANCO	Induction of new and old employees and EAP Report to MANCO	Induction of new and old employees and EAP Report to MANCO	Induction of new and old employees and EAP Report to MANCO	Induction of new and old employees and EAP Report to MANCO	Induction of new and old employees and EAP Report to MANCO	Induction of new and old employees and EAP Report to MANCO	<ul style="list-style-type: none">Letter of appointment of service providerFile of all the inductions of employees conductedFile of disciplinary hearings conductedReport on the number of deaths and progress Report on employees - EAP

OPERATIONAL SDBIP 2012/2013																									
CORPORATE SERVICES HUMAN RESOURCE AND ADMINISTRATION																									
1.1 Human resource management (c) Organizational structure: Municipal Councilors																									
Institutional Arrangements And transformation	KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE				
	Powers, Duties and Functions								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
									Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June		
			<ul style="list-style-type: none"> To ensure that the Municipality understands its powers, duties and responsibilities To ensure that the Municipality performs all its powers, duties and functions as required by 	<ul style="list-style-type: none"> The ELM will commission educative activities to ensure that both the administration and Council understand the powers, duties and functions and the implementation thereof. 	023/260085	All wards	<ul style="list-style-type: none"> All councilors capacitated on matters relating to roles and responsibilities 	<ul style="list-style-type: none"> Councilors workshoped on the existing Delegation Framework , Powers and Functions , Roles and Responsibilities and Standing Rules 	To workshop all councilors on legislative requirements and Municipal policies			Workshop on powers and functions, roles and responsibilities, delegation framework and standing rules	Submit a schedule to Councilors on Legislation that govern the municipality Workshops	Municipal Structures Act AND Municipal Systems Act workshops	Performance Management Systems workshop	Municipal Finance Management Act workshop		Property Rates Act AND Supply Chain Management Policy workshops							<ul style="list-style-type: none"> Schedule for workshops Attendance registers

OPERATIONAL SDBIP 2012/2013																									
CORPORATE SERVICES HUMAN RESOURCE AND ADMINISTRATION																									
1.1 Human resource management (e) Employment Equity Plan (EEP)																									
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASILINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE					
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4							
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June			
Institutional Arrangements And transformation	Employment Equity	<ul style="list-style-type: none">To ensure that the municipality has measures that addresses the imbalances of the pastTo ensure that the numerical targets set are realistic and achievable.To induct an audit of people living with disabilities within theELM will commission activities to ensure that people from designated groups are recruited to achieve the numerical targets set in the employment equity plan.			SALARIES	All wards	<ul style="list-style-type: none">Employment Equity Plan /Report submittedCurrent employee statistics compiled and analyzedEmployment equity act objectives applied in the recruitment of new staff members						Compile Employment Equity Plan	Submit Employment Equity Plan to Department of Labour	Recruit females and people living with disabilities	Recruit females and people living with disabilities		Recruit females and people living with disabilities	Recruit females and people living with disabilities	Recruit females and people living with disabilities				<ul style="list-style-type: none">Employment Equity Plan / Report 2011/2012Confirmation of submissionProgress reports on affirmative actionEmployment advertisements	
							<ul style="list-style-type: none">Total employees: 377Black Africans: Females: 91; Males: 266 = 24.13 %White Africans: Females: 08; Males : 09 = 2.12 %Indians: Females: 01; Males: 0 = 0.26 %Coloureds : Females: 0 Males: 02 = 0 %Total percentage of females: = 26.51 %	Data collected on the current workers equity statistics analyzed by August																	

OPERATIONAL SDBIP 2012/2013																							
CORPORATE SERVICES HUMAN RESOURCE AND ADMINISTRATION																							
1.1 Human resource management (f) Employment Equity Report (EER)																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
Institutional Arrangement and transformation	Human Resources Strategy	<ul style="list-style-type: none">To have an organizational structure that will allow improvements whenever a need arises.To provide each department with a departmental structure for information to the public.To develop an nitrated human resources developmentEmakhazeni Local Municipality will engage designers and printers to assist in designing the organizational and departmental structures.				<ul style="list-style-type: none">Organizational structures designed to allow future improvement.Designed departmental organizational structures																	
						</																	

OPERATIONAL SDBIP 2012/2013																							
CORPORATE SERVICES																							
HUMAN RESOURCE AND ADMINISTRATION																							
1.1 Human resource management																							
(d) Reviewal of Job Description and Tasks Grading																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
Institutional Arrangement and transformation	Human Resources Strategy	<ul style="list-style-type: none">To develop an integrated human resource development strategyEmakhazeni Local Municipality will appoint professionals to assist in developing Integrated Human Resource Development Strategy				<ul style="list-style-type: none">Developed Integrated Human Resource Development Strategy	<ul style="list-style-type: none">																
																		<ul style="list-style-type: none">AdvertisementAppointment letterIHRIS document					

OPERATIONAL SDBIP 2012/2013																											
CORPORATE SERVICES HUMAN RESOURCE AND ADMINISTRATION																											
1.1 Human resource management (h) Promulgation of By-Laws																											
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASLINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE							
							ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4								
							Target	Actual	%	July	August	September	October	November	December	January	February	March	April			May	June				
Institutional Arrangements And transformation	Promulgation of by-laws	<ul style="list-style-type: none">To promulgate and implement six approved by-laws through the prescribed process	<ul style="list-style-type: none">Prioritization of by-laws to be promulgatedSubject all prioritized by-laws to public participation	Vote no: 023 /260024	All wards	<ul style="list-style-type: none">Promulgation of prioritized by-lawsAttendance to the community consultation meetings	<ul style="list-style-type: none">14 draft by-laws adopted by Council which have not yet been promulgated	6 By-laws prioritized and promulgated					Promulgate one By-Law	Promulgate one By-Law	Promulgate one By-Law	Promulgate one By-Law	Promulgate one By-Law	Promulgate one By-Law	Promulgate one By-Law								
								<ul style="list-style-type: none">Government GazetteList of prioritized by lawsAdvert for public commentsCouncil Resolution for adoptionPromulgated By-Laws																			

OPERATIONAL SDBIP 2012/2013																							
CORPORATE SERVICES RECORDS																							
1.2 Records Management																							
(a) Records Management Policy																							
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4		
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June
Institutional Arrangements And transformation	Archives	<ul style="list-style-type: none">To ensure the established Records /Registry Section gets well equipped.To maintain proper filing through the Records Management Policy/Manual and File Plan.To continuously train officials to manipulate or implement the filing program me.To fully equip the established record /registry sect to an acceptable standard of the provincial archives.To equip records /registry section with human resourcesELM will train the relevant officials to understand the implementation of the system effectively and in compliance with the national archives act.		Vote no: 012/235014	All wards	<ul style="list-style-type: none">Approved Records Management PolicyThe Records Management Policy has been developed in accordance with the National Archives and Records Service of South Africa Act, Act No. 43 of 1To 996 and submitted to the Department of Culture, Sport and Recreation for further approvalThe Municipal Council has adopted the records management policy in March 2009	To continuously implement the records management policy				Receipt of the approved records management policy from the DCSR ¹²	Implementation of the records management policy	First quarter report on the implementation of the records management policy			Second quarter report on the implementation of the records management policy			Third quarter report on the implementation of the records management policy			Fourth report on the implementation of the records management policy	Approved records management policy Implementation reports/quarterly reports

¹² Department of Sports, Culture and Recreation

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES RECORDS																														
1.2 Records Management (b) File Plan																														
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE							
								ANNUAL		Quarter 1			Quarter 2			Quarter 3			Quarter 4											
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June								
Institutional Arrangements And transformation	Archives	<ul style="list-style-type: none">To ensure that all documents and correspondence are filed in accordance with the approved file planTo encourage the use of proper numbering when issuing and filing various documents including letters, memo's, council resolutions, to comply with the filing standardsWorkshop all office personnel on the file planAssign a dedicated person to monitor the implementation of the file plan	<ul style="list-style-type: none">Filing of documents in accordance with the File PlanTrained personnel who deal with filingFile Plan compiled, in terms of National Archives and Records Service of South Africa Act, Act No. 43 of 1996, adopted by Council and approved by DCSR.Filing done in accordance with the file plan though other departments do not do it				Full implementation of the file plan				<ul style="list-style-type: none">Ensure proper allocation of file numbers as per the approved File PlanInspections on Records Management Practices in all Units	<ul style="list-style-type: none">Ensure proper allocation of file numbers as per the approved File PlanInspections on Records Management Practices in all Units	Compile 1 st Quarter Report on the implementation of the File Plan						<ul style="list-style-type: none">Compile 3rd Quarter Report on the implementation to the File PlanArrange training for Secretariat and Admin. Clerks on the File Plan	<ul style="list-style-type: none">Arrange training for Secretariat and Admin. Clerks on the File Plan	<ul style="list-style-type: none">Arrange training for Secretariat and Admin. Clerks on the File Plan	Compile last quarter report for the Financial Year								
																</														

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES RECORDS																											
1.2 Records Management (c) Registry procedure manual																											
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE							
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4						
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June				
Institutional Arrangements And transformation	Archives	<ul style="list-style-type: none">To ensure the final approval of the Registry Procedure ManualTo maintain proper filling through the Registry procedureAppointment of the Deputy Manager Records Management and the Senior Administration Officer who will supervise the adherence to the records management registry procedure manualImplementing the records management registry procedures in all departments including Units	Salaries budget	All wards	<ul style="list-style-type: none">Approved Registry Procedure ManualAppointed Deputy Manager: Records Management	The Registry Procedure Manual has been developed in terms of National Archives and Records Service of South Africa Act, Act No. 43 of 1996, adopted by council and submitted for further approval by the Department of Culture, Sport and Recreation	Continuous supervision of the implementation of the records management registry procedures				<ul style="list-style-type: none">Implementation of Registry ProceduresAppointment of the Deputy Manager Records Management who will supervise the adherence to the records management registry procedure manual	Implementation of Registry Procedures	1 st Quarterly report on the implementation of Registry Procedures			2 nd Quarter report on the implementation of Registry Procedures			3 rd Quarter Report on the implementation of Registry Procedures			Last Quarter Report on the implementation and compliance with the Registry Procedures as set out by the Provincial	<ul style="list-style-type: none">Approved registry procedure manualConsolidated progress reportsAppointed Deputy Manager: Records Management				
							R 338																				
							417.66																				

OPERATIONAL SDBIP 2012/2013																			
CORPORATE SERVICES RECORDS																			
1.2 Records Management (d) Monitoring and implementation of Records management policy and File Plan																			
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS											
								ANNUAL			Quarter 1			Quarter 2			Quarter 3		
								Target	Actual	%	July	August	September	October	November	December	January	February	March
Institutional Arrangements And transformation	Archives	To ensure that the implementation of the approved File plan, Records Management Policy and Registry Procedure Manual is regularly monitored	Develop key performance indicators for the records management senior personnel Conduct monthly audits on the implementation and compliance with the File Plan					Development of the monitoring mechanisms for the implementation			Conduct monthly checks on the compliance with File Plan and Policy in Departments and Units	Conduct monthly checks on the compliance with File Plan and Policy in Departments and Units	1 st Quarterly reports on the findings and make recommendations			2 nd Quarter report on the findings and make recommendations			3 rd Quarter report on the findings and make recommendations
	All departments and all wards	Developed monitoring mechanisms for the implementation of the records management policy, file plan and registry procedure manual Developed performance indicators for the records management personnel																	
		Records management is done by a dedicated employee whose real position is that of the Senior Administration Officer Records are kept in accordance with the policy but there is still room for improvement																	
		Last quarter report on the findings and make recommendations																	
								Approved Records Management Policy Quarterly Reports Preliminary Audit Report											

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES ADMINISTRATION AND LOGISTICS																													
1.3 Administration (a) Council Committees																													
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS														SOURCE OF EVIDENCE							
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4											
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June							
Institutional Arrangements And transformation		<ul style="list-style-type: none">To ensure that the established Council Committees are functionalTo ensure that the meetings of the Council Committees sit regularlyTo ensure that council committees comply with laws, regulation governing local government and any other applicable Acts	<ul style="list-style-type: none">Reviewing the functionality of the Council CommitteesEnsure that Councilors are allocated to various council CommitteesEnsure that proper documentation is made available to enhance the work of the council committees, e. g. Standing Rules of order	Vote no: 023/260048 / 235069	All wards	<ul style="list-style-type: none">Well constituted Council Committees with a ChairpersonCouncilors deployed to specific council committeesCouncilors have been allocated to three Council Committees that is, Finance and Economic Affairs, Corporate Services, and Technical and Community Services	That Councilors comply with Calendar of events to ensure that the Council Committee sit as per the Calendar of events.				Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	Arrange Corporate Services, Financial Services, Technical Services and Community Services Section 79 & 80 Meetings & Mayoral Committee Meetings	<ul style="list-style-type: none">Attendance recordMinutes of the meetingsAgendas kept for record							
							R 333 000.00 & R 592 900.00																						

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES ADMINISTRATION AND LOGISTICS																								
1.3 Administration (c) Management Committee Meetings																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE	
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4						
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June		
Institutional Arrangements And transformation								Ensure that the recommendations are timeously prepared for the Council Committees Separation of items and recommendations as per the Delegation Framework				Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange One MANCO Meeting	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings	Arrange Two MANCO Meetings		

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES ADMINISTRATION AND LOGISTICS																											
1.3 Administration (d) Council Meetings																											
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS																		SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4							
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June					
Institutional Arrangements And transformation	19 24 25	<ul style="list-style-type: none">To ensure preparation and monitoring of Council Committee MeetingsTo promote the culture of good governanceTo ensure compliance with laws, regulation and any other applicable actsTo involve the community in the matters of Local Government	<ul style="list-style-type: none">Arrange Council meetings as per the approved itinerary of CouncilCompile and issue agendas of Council to councilors and senior managers	Vote no: 023/260048	All wards	<ul style="list-style-type: none">Number of Council meetings held per itineraryImplementation of council resolutions by management	<ul style="list-style-type: none">Council meetings held as per the approved schedule and held in terms of Section 18(2) of the Municipal Structures Act. Special Council meetings are held whenever a need arises.	<div>R 333 000.00 & R 592 900.00</div>			Arrange 1 st Council Meeting			Arrange 2 nd Council Meeting			Arrange 3 rd Council Meeting			Arrange 4 th Council Meeting			Arrange 5 th Council Meeting			Arrange 6 th Council Meeting	Attendance Records Agendas kept as Records Minutes Resolutions implemented

OPERATIONAL SDBIP 2012/2013																					
CORPORATE SERVICES																					
LABOUR AND LEGAL SERVICES																					
1.4 Labour																					
(a) Contract Management																					
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE	
								ANNUAL			Quarter 1			Quarter 2		Quarter 3		Quarter 4			
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April
Institutional Arrangements And transformation		<ul style="list-style-type: none">To ensure delivery of an integrated package of services.To ensure integration of Contract Management System with finance system especially the Credit Control Section	<ul style="list-style-type: none">Update the Contract RegisterArrange regularly meetings with al relevant stakeholdersEstablishment of cross-departmental task teams	Vote no: 023/260048/260307	All wards	<ul style="list-style-type: none">Integrated Contract Management SystemNumber of meetings held with Deputy Managers from various departments dealing with Contract Management	<ul style="list-style-type: none">The municipality has entered into contracts with Telkom, Eskom, Mpmalanga Coppiers, and other organizations/individuals.The contract management committee need to be re-established	All expired contracts renewed and ongoing ones well managed, new contract entered into				Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Arrange Contract Management Committee Meeting	Attendance Records Contracts Register Minutes of the stakeholder meetings	
	R 333 000.00																				

OPERATIONAL SDBIP 2012/2013																								
CORPORATE SERVICES LABOUR AND LEGAL SERVICES																								
1.4 Labour (b) Occupational Health Safety Meetings																								
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS														SOURCE OF EVIDENCE		
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4				
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May		June	
Institutional Arrangements And transformation	19	<ul style="list-style-type: none">To ensure that the municipality understand and performs all its powers, duties and functions as required by legislationTo ensure compliance with the Occupational Health and Safety ActArrange meetings as required by the Act and as per itineraryArrange fire drills once in two months		Vote no: 023/2060048/260307	Department	<ul style="list-style-type: none">Number of meetings heldNumber of fire drills held	<ul style="list-style-type: none">OHS Meetings are held once in two months as required by the OHS ActEstablished evacuation procedures for the Units	<div>R 333 000.00 & R 150 000.00</div>	That meetings of OHS forum are held as per the Act That a monitoring mechanism is developed and understood by all departments within			<ul style="list-style-type: none">Preparation for the 1st OHS MeetingOHS Executive Committee Meeting	1 st Meeting of the OHS Forum OHS Executive Committee Meeting	Submission of recommendations to Council Committees OHS Executive Committee Meeting	2 nd Meeting of the OHS Forum OHS Executive Committee Meeting	Submission of recommendations to Council Committees OHS Executive Committee Meeting	3 rd Meeting of the OHS Forum OHS Executive Committee Meeting	Submission of recommendations to Council Committees OHS Executive Committee Meeting	4 th Meeting of the OHS Forum OHS Executive Committee Meeting	Submission of recommendations to Council Committees OHS Executive Committee Meeting	5 th Meeting of the OHS Forum OHS Executive Committee Meeting	Submission of recommendations to Council Committees OHS Executive Committee Meeting	6 th Meeting of the OHS Forum OHS Executive Committee Meeting	<div>Attendance Records Agenda and minutes Developed monitoring mechanisms OHS site reports</div>

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES LABOUR AND LEGAL SERVICES																											
1.4 Labour (c) Local Labour Forum (LLF)																											
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE							
								ANNUAL	Quarter 1			Quarter 2			Quarter 3			Quarter 4									
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June					
Institutional Arrangements And transformation	19	<ul style="list-style-type: none">To ensure that the municipality's Local Labour Forum understands and performs according to the Main Collective AgreementTo ensure that Local Labour Forum meetings sit as regulated by the Main Collective AgreementArrange meetings as required by the Main Collective Agreement and as per itineraryConsult the LLF on employee related matters and the municipal development issues		Vote no: 023/260048/235068/235069	All employees	<ul style="list-style-type: none">Workers who understand their rights and responsibilitiesA sound working relationship that prevails between the organized labour and the employer	The LLF is established and meet monthly as per the Collective Agreement	That all employees should understand their responsibilities			Preparation of the minutes and distribution of the Agenda 1 st Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 2 nd Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 3 rd Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 4 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 5 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 6 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 7 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 8 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 9 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 10 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 11 th Meeting of the LLF	Preparation of the minutes and distribution of the Agenda 12 th Meeting of the LLF	Attendance Records Agenda and minutes				
								That the sound working relationship between the employer and employee is sustained																			
								That LLF meetings are held as per the Main Collective agreement																			

OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES LABOUR AND LEGAL SERVICES																										
1.4 Labour (d) Agreements: Essential Services																										
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS												SOURCE OF EVIDENCE						
								ANNUAL			Quarter 1			Quarter 2			Quarter 3				Quarter 4					
								Target	Actual	%	July	August	September	October	November	December	January	February	March		April	May	June			
Institutional Arrangements And transformation	19	<ul style="list-style-type: none">To ensure that the municipality understand and performs all its powers, duties and functions as required by legislationTo ensure that the agreement on essential services is concluded locallyEngage organized labour on the finalization of the essential services agreementSigning of the agreement by both parties		N/A	All employees	<ul style="list-style-type: none">Concluded Essential Services Agreement signed by all parties	<ul style="list-style-type: none">Agreement on Essential Services has been developed and awaits signing by the union and the Municipality	<div>That the agreements that has an effect on the employees' are concluded by the end of September 2010</div> <div>That all employees are taken on board on a continuous basis on what these agreements entails</div>				<div>The challenges that led to the non conclusion of the agreement are discussed</div> <div>A new communication strategy is developed to deal with the blockages</div>	Consultation with labour forum,	Finalization of the agreement and signing thereof Submission of a report to council	Organized labour consult the employees											<div>Signed essential services Agreement</div> <div>Attendance record</div> <div>Agenda and minutes</div>

[illegible]

1.4 (f) Workplace Skills Plan																	OPERATIONAL SDBIP 2012/2013 CORPORATE SERVICES LABOUR AND LEGAL SERVICES									
KPA	IDP Priority Issue	IDP Objective	Strategy	Budget vote	Beneficiaries	KPI	BASELINE	KEY PERFORMANCE TARGETS															SOURCE OF EVIDENCE			
								ANNUAL			Quarter 1			Quarter 2			Quarter 3			Quarter 4						
								Target	Actual	%	July	August	September	October	November	December	January	February	March	April	May	June				
Institutional Arrangements And transformation	Skills Development	<ul style="list-style-type: none">To Ensure that the WSP and implementation report is compiled according to the prescribed requirements and submitted to relevant SETA before or on the due dateTo ensure that officials understands the requirement of the Skills Development ActsTo comply with the standards of procedures of the LGSETA.To ensure that the interventions identified in the WSP help address the skills challenges experienced by the municipality.	<ul style="list-style-type: none">The ELM will commission educative activities to ensure that officials, councilors and members of the public understand the prescribed requirements and format used to compile and implement the Workplace Skills Plan and submit the plan and implementation report as required.Furthermore, the municipality will form partnership with the private sector to conduct a community survey aimed at developing a data base of existing skills.	Vote no: 023/260085	Councilors, employees and the community at large	<ul style="list-style-type: none">Compiled and submitted Workplace Skills Plan for 2012/2013 and training report for 2011/2012.The 2010/2011 Workplace Skills Plan has been compiled and adopted by council in June 2010 for implementation until June 2011	R 570 000.00	WSP for 2012/2013 and training report for 2011/2012 compiled and submitted 30 June 2012.				Development of the Implementation Plan	Report of the implementation of the 2011/2012 WSP to Council Committees	First quarter report on the implementation of the 2011/2012 financial year WSP	Analysis of the first quarter report and further monthly report	Implementation of the 2011/2012 WSP	Second quarter report presented to Council Committees	Compile skills profile in preparation for the 2012/2013 WSP	Third quarter report presented to council	Implementation of the 2011/2012 WSP	Fourth quarter report presented to Council Committees	Present the 2012/2013 WSP to Organized Labour and further to Council for adoption	Present the 2011/2012 training report to organized labour, and further to Council for adoption	Workplace Skills Plan Document for 2012/2013 Training report on the 2011/2012 WSP		